IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 4041 of 2026
and
WMP.Nos.4508 & 4509 of 2026

Shri Balaji Traders
Rep. by its Proprietor,
Selvaraj Balaji,
No.11, Hospital Road,
Tirukovilur, Villupuram 605 757.

..Petitioner(s)

Vs

1. State Tax Officer, II
   Tirukoilur Assessment Circle,
   No. 225/2 Sevalal Road,
   Tirukoilur Town,
   Kallakurichi district 605 757.
2. The Deputy Commissioner (ST),
   GST Appeal, Vellore Camp, Commercial Taxes
   Building, No.4, Bharathiyar Salai,
   Fort Round,Vellore 632 001.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari call for the records of impugned order under Section 73 dated 29.08.2024 having reference number ZD3308242704872 passed by the first Respondent for the financial year 2019-20 and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice.

For Petitioner(s): Mr. Parthiban V
For Respondent(s): Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. In this writ petition, the petitioner has challenged the impugned Assessment order dated 29.08.2024 passed by the first respondent for the Assessment Year 2019-2020 after the petitioner's appeal dated 19.12.2025 against the aforesaid impugned Assessment order came to be rejected by an order dated 20.01.2026 passed by the office of the second respondent.

4. The impugned Assessment order has preceded by a Show Cause Notice in DRC-01 dated 07.07.2023, to which the petitioner failed to respond, and thus suffered the impugned order.

5. At this stage, the learned counsel for the petitioner submits that the petitioner is willing to deposit another 40% of the disputed tax over and above

10% of the disputed tax already pre-deposited at the time of filing of an appeal dated 19.12.2025 as a condition for *denovo* adjudication of the appeal.

6. It is noticed that the petitioner had already pre-deposited 10% of the disputed tax at the time of filing of an appeal dated 19.12.2025.

7. Considering the above and following the consistent view taken by this Court under similar circumstances the case is remitted back to the 2nd Respondent to pass a fresh order in appeal on merits subject to the Petitioner depositing another 40% of the disputed tax over and above 10% of the disputed tax already pre-deposited at the time of filing of an appeal dated 19.12.2025, in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final order on merits and in accordance with law without further reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 40% of the disputed tax as ordered above and the

Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

05-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

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C.SARAVANAN, J.

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