IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3932 of 2026
and
WMP.Nos.4370, 4371 & 4373 of 2026

M/s. KING MOBILES
Represented by its Proprietor
NarendraBabu Shanmugam,
No.13, Dharmalingam salai,
Servai Munisamy Nagar,
Poonthottam, Velapadi,Vellore,
Tamilnadu 632 001.

..Petitioner(s)

Vs

State Tax Officer
Vellore (South) Assessment circle,
Station No.4, Bharathiyar Salai, Fort Round Road,
Vellore 632 001.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records pertaining to the impugned proceedings passed by the Respondent in the Order vide GSTIN 33AAJFK0723B1Z0/2023-2024 dated 14.07.2025 along with consequential proceedings under section 74 of the act issued in FORM GST DRC 07 vide ref no. ZD330725123053T dated 14.07.2025 for the year 2023-2024 Along consequential proceedings rejection of rectification order under section 161 of the act dated on 09.01.2026 for the financial year 2023-24 to quash the same and further direct the respondent to unblock the ITC in the Electronic Credit Ledger of the Petitioner GSTIN 33AAJFK0723B1Z0 issued by the respondent.

For Petitioner(s): M/s.R. Hemalatha

For Respondent(s): Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader, takes notice for the Respondent.

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 Additional Government Pleader for the Respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 14.07.2025, which was passed after the petitioner's application for rectification of the said order, filed on 01.09.2025, came to be rejected by the respondent on 09.01.2026. The impugned order was preceded by a Show Cause Notice in Form GST DRC-01 dated 15.04.2025, to which the petitioner did not file any reply.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 03.02.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 15.04.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 14.07.2025 as an addendum to the Show Cause Notice dated 15.04.2025.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% 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.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondent is 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.

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

13. 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

State Tax Officer
Vellore (South) Assessment circle,
Station No.4, Bharathiyar Salai, Fort Round Road,
Vellore 632 001

C.SARAVANAN, J.

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