IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.7223 of 2026
and
W.M.P.Nos.7818 and 7819 of 2026

Sree Balaje Paper Board,
Rep by its Proprietor Rathinasamy Rajendran ... Petitioner

Vs.

The Assistant Commissioner (ST)
Udumalpet (South) Assessment Circle,
Udumalpet. ... Respondent

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 assessment proceedings of the respondent in GSTIN No.33ADDFS7318D1ZB/2020-21 dated 07.02.2025 and the consequential order bearing Reference No.ZD330225073491M dated 07.02.2025 quash the same as illegal, arbitrary and violative of the principles of natural justice.

For Petitioner : Mr.S.Sankar Ganesh

For Respondent : Mrs.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

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

3. In this Writ Petition, the Petitioner has challenged the impugned assessment proceedings of the respondent dated 07.02.2025, which was preceded by a Show Cause notice in GST DRC-01 dated 25.11.2024 wherein the petitioner was called upon to appear for personal hearing. However, the petitioner had not taken advantage of the same and thus the impugned order dated 07.02.2025.

4. The present Writ Petition has been filed on 20.0.2026, not within the period of limitation for filing an appeal under Section 107 of the respective GST enactments, 2017.

5. The learned counsel for the Petitioner consents to pre deposit 25% of the deposited tax confirmed in the impugned order as a condition for *denovo* adjudication of the issue covered by the impugned order.

6. Recording the above consents of the Petitioner who appears through video conferencing, 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 07.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

8. 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 if any, shall also stand automatically vacated.

9. 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.

10. 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.

11. Needless to state, before passing any such order, the 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.

03.03.2026

Vv

Neutral Citation : Yes / No

To:

The Assistant Commissioner (ST)
Udumalpet (South) Assessment Circle,
Udumalpet.

C.SARAVANAN, J.

Vv

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and
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