IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 05.02.2026
Coram
The Honourable **Mr.Justice C.Saravanan**

**W.P.No.4079 of 2026**
**and**
**W.M.P.Nos.4541 & 4543 of 2026**

Ramalingam Udayakumar
Proprietor of KGR Vijayalakshmi Agencies
7, Punigiswarer North street, Mayiladuthurai
Nagapattinam, Tamil Nadu- 609 001. ...Petitioner

Vs.

The Deputy State Tax Officer- 1 (ST)
Office of the Deputy Commercial Tax Officer
Mayiladuthurai Assessment circle
Mayiladuthurai, Tamil Nadu. ...Respondent

**Prayer**

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records relating to the impugned proceedings passed by the order vide GSTIN-33AAXPU8108L1ZV/2019-2020 dated 07.01.2025 along with the consequential proceedings under section 74 of the Act issued vide FORM DRC-07 Ref. No. ZD330125058005W dated 07.01.2025 for the financial year 2019-2020 to quash the same.

For Petitioner : Mr.R.Devanand
For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

**Order**

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice on behalf of the Respondent.

**2.** With the consent of the learned counsel for the Petitioner, this Writ Petition is being disposed of at the time of admission.

**3.** The Petitioner has challenged the Order dated 07.01.2025 in Form GST DRC-07 passed under Section 74 of the respective GST Enactments, whereby, the proposal in the Show Cause Notice in Form GST DRC-01 dated 04.05.2023 has been confirmed.

**4.** The Revenue Abstract of the impugned Order is as under:-

| SL.No. | Period | Act | Tax | Penalty | Interest |
|---|---|---|---|---|---|
| 1 | 2019-20 | CGST | 11,60,920 | 5,80,460 | 1036767 |
| 2 | 2019-20 | SGST | 11,60,920 | 5,80,460 | 1036586 |
| 3 | 2019-20 | IGST | 0 | 0 | 65 |
| | | Total | 23,21840 | 11,60,920 | 20,73,415 |

**5.** The learned counsel for the Petitioner would submit that in respect of one of the defect in the impugned Assessment Order, an order had already been passed earlier under Section 73 of the respective GST Enactments on 28.08.2024 and therefore submits that the present impugned Assessment Order dated 07.01.2025 overlaps with the same issue for which the earlier Order dated 28.08.2024 was passed.

**6.** The learned Government Advocate for the Respondent is unable to confirm the same.

**7.** The learned counsel for the Petitioner also submitted that the Petitioner has filed an appeal before the Appellate Authority on 28.12.2024 and therefore, prays that the Petitioner may be given liberty to challenge the impugned Order dated 07.01.2025 along with the aforesaid earlier Order dated 28.08.2024 also before the Appellate Authority on terms.

**8.** The learned counsel for the Petitioner further submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for entertaining the appeal.

**9.** Considering the aforesaid submission of the learned counsel for the Petitioner, liberty is granted to the Petitioner to file an appeal before the Appellate Authority subject to the Petitioner depositing 25% of the disputed tax in cash 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.

**10.** In case, the Petitioner files such appeal, the Appellate Authority shall proceed to pass a consolidated order on merits taking into consideration both the impugned Assessment Order dated 07.01.2025 and the earlier Order dated 28.08.2024 without further reference to limitation.

**11.** It is needless to state that, before passing any such order, the Petitioner shall be heard.

**12.** The attachment of the bank account of the Petitioner, if any, shall also stand automatically raised/vacated, subject to the Petitioner complying with the above stipulations.

**13**. It is made clear that bank attachment shall be lifted subject to the 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.

**14**. 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.

**15**. With the above directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

**05.02.2026**

sd

Index : yes/no
Neutral Citation : yes/no
To
The Deputy State Tax Officer- 1 (ST)
Office of the Deputy Commercial Tax Officer
Mayiladuthurai Assessment circle
Mayiladuthurai, Tamil Nadu.

**C.Saravanan,J.,**

sd

**W.P.No.4079 of 2026**

**05.02.2026**