



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6016 of 2026

and

WMP Nos.6538 & 6540 of 2026

Tvl.RAMANA FARM TECH
Rep by its Proprietor C.Kumar
4/429A1, Bagalur Road, Moovendar Nagar,
Hosur, Krishnagiri-635 109.

..Petitioner(s)

Vs

1. The State Tax Officer, (INT),
Adjudication and Legal Salem
Integrated Commercial Taxes Building
Room No.207 2nd Floor Pitchards Road
Hasthampatty Salem-636 007.
2. The State Tax Officer (FAC)
Adjudication and Legal Hosur
3/47, Sapthagiri Complex,
Thorapalli Agraharam Village
Adj to Ashok Leyland Unit-II, Gandhi Nagar
Hosur (TK) Krishnagiri Dt PIN 635109.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India,
for issuance of a Writ of Certiorari calling for the records relating to the 1st
Respondent's Order dated 28.12.2023 bearing Reference No.
33APDPK2561A2ZJ/ 2017-18 for the tax period 2017-18 and quash the same.

For Petitioner(s): Mr.Adithya Reddy

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate.

**ORDER**

Mrs.K.Vasanthamal, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. The learned counsel for the petitioner submitted that the case may be remitted back to the respondents for passing a fresh order in view of the impugned order dated 28.12.2023, as the petitioner is prepared to furnish the required documents in support of the defence to the Show Cause Notice in Form GST DRC – 01 dated 25.09.2023.

4. It is further submitted that the demand confirmed vide the impugned order is Rs.11,91,978/-. As a condition for remitting the matter, the petitioner is willing to deposit the entire disputed tax amount of Rs.11,91,978/- as pre-deposit. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle.

5. Recording the same, the case is remitted back to the respondent to pass a fresh order on merits subject to the Petitioner depositing a sum of



Rs.11,91,978/- 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.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 28.12.2023 as an addendum to the Show Cause Notice dated 25.09.2023.

7. 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.

8. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing Rs.11,91,978/- 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.



9. 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.

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

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

25-02-2026

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

AV

To

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C.SARAVANAN, J.

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