IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.6091 of 2026
& WMP.Nos.6589 & 6591 of 2026

M/s.Rani Muthu Paper Cones
Represented by its Partner
Mr.Subramani
130/18B, Goundachi Pudur
Opp Power Spinning Mills,
Dharapuram – 638 657.

..Petitioner(s)

Vs

The State Tax Officer,
Dharapuram Assessment Circle,
Tamil Nadu.

..Respondent(s)

Prayer: This Writ Petition is field under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records relating to the impugned proceedings of the Respondent in GSTIN: 33AAJFR5671D1Z8/2021-22, culminating in the Assessment Order dated 17.11.2025, passed under Section 73 of the CGST/TNGST Act, 2017, bearing Reference No. ZD3311252996628, along with the consequential Form GST DRC-07 dated 17.11.2025, and quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017 and against the principles of natural justice.

For Petitioner(s): Mr.Samuel Rupesh Rajkumar

For Respondent(s): Mrs.P.Selvi,
Government Advocate

ORDER

Mrs.P.Selvi, 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 Order dated 17.11.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 19.08.2025 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 17.11.2025.

4. The Petitioner was also issued with Reminders on 07.10.2025, 16.10.2025 and 26.10.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 17.09.2025, 14.10.2025, 22.10.2025 and 04.11.2025. Thus, the impugned Orders have been passed.

5. The present Writ Petition has been filed on 14.02.2026, within the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication.

7. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:

"*I consent a payment of 10% of the disputed tax*"

8. 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 10% 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.

9. 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 10% 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.08.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 17.11.2025 as an addendum to the Show Cause Notice dated 19.08.2025.

11. 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.

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

13. 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.

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

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

23.02.2026

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

To
The State Tax Officer,
Dharapuram Assessment Circle,
Tamil nadu

C.SARAVANAN, J.

kmm

W.P.No.6091 of 2026

23.02.2026