



WEB COPY

WP No. 4322 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP.No.4322 of 2026

and

WMP.No.4789 of 2026, WMP.No.4787 of 2026

Sri Kumaran Motors,
Represent by its Proprietor Mr.T.R.Sivakumar,
6/364, Gongu Selvam Complex, Chennai Highways,
Mummudi, Thalaivasal, Salem-636112.

Petitioner(s)

Vs

State Tax Officer (FAC),
(Also known as Commercial Tax Officer)
Attur (Town) Circle, Salem.

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the Respondent herein in FORM GST DRC-07 with Reference No.ZD331224090740N dated 11.12.2024 in GSTIN 33BKMPS8722C1Z1, for the tax period 2020-21, and quash the same.

For Petitioner : Mr.N.Chandirasekar

For Respondent: 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 11.12.2024, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 24.05.2023 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 11.12.2024.

4. The Petitioner was also issued with Reminders dated 02.01.2024, 11.07.2024 and 24.07.2024, calling upon the Petitioner to file a reply and to appear for a personal hearings. The Petitioner however neither filed any reply nor appeared for the personal hearings fixed on 16.01.2024, 19.07.2024 and 31.07.2024. Thus, the impugned Order has been passed.



5. 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 05.02.2026.

6. At this stage, the learned counsel for the Petitioner submit that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

7. 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.

8. 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 50% 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.



9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 24.05.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 11.12.2024 as an addendum to the Show Cause Notice dated 24.05.2023.

10. 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.

12. 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.



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

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

09-02-2026

cda

To

State Tax Officer (FAC),
(Also known as Commercial Tax Officer),
Attur (Town) Circle, Salem.



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C.SARAVANAN J.

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