IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 4304 of 2026
and
WMP NO. 4754 OF 2026, WMP NO. 4755 OF 2026

M/s.Sara Ceramics
Rep. by its Proprietor Govindarasu
Rajesh KannanNo.57D, NA,
Mappadugai, Main Road, Near Railway
gate, Mayiladuthurai,
Nagapattinam,Tamil nadu - 609001

Petitioner(s)

Vs

The State Tax Officer
Office of the commercial Tax oficer,
Mayiladuthurai Assessment Circle,
Mayiladuthurai

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the order vide TN- GST 33AUDPR1846E1ZT/2018-2019, dated 30.09.2024 along with the consequential order under section 74 of TNGST/CGST Act, 2017 issued vide FORM DRC-07 Ref. No ZD330924204386E dated 30.09.2024 for the financial year 2018-2019, to quash the same and pass such further order as this Honble Court may deem fit and proper in circumstances of the case and thus render justice.

For Petitioner : Mr.N.Prashanth

For Respondent : Mr.C.Harsharaj,
Special Government Pleader

ORDER

Mr.C.Harsharaj,, learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 30.09.2024, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 01.07.2025 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 30.09.2024.

4. The Petitioner was also issued with Reminders dated 30.07.2024, 04.09.2024 and 20.09.2024, 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 14.08.2024, 11.09.2024 and 27.09.2024. 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 07.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 30.09.2024 as an addendum to the Show Cause Notice dated 07.01.2024.

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

The State Tax Officer
Office of the commercial Tax oficer,
Mayiladuthurai Assessment Circle,
Mayiladuthurai.

C.SARAVANAN J.

cda

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