



WEB COPY



W.P.No.5793 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5793 of 2026

and

W.M.P.Nos.6307 and 6310 of 2026

Chanduloki Traders
Represented by its Proprietor
Raman Sampath.

... Petitioner

Vs.

The Deputy State Tax Officer – 1,
(also known as the Deputy Commercial Tax Officer)
Krishnagiri – 11
Hosur, Tamil Nadu.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the learned Respondent herein in GSTIN/33BREPS0770F1ZX/2018-19 in Form GST DRC – 07 in Order Reference No.ZD331123189308F dated 30.11.2023 and quash the same.

For Petitioner : M/s.K.Siri Chandana

For Respondent : Mrs.K.Vasanthamala
Government Advocate



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ORDER

Mrs.K.Vasanthamala, 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 30.11.2023, which was preceded by a Show Cause Notice in GST DRC-01 dated 16.11.2023 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 30.11.2023.

4. 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 02.02.2026.



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5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit the entire disputed tax confirmed vide impugned order dated 30.11.2023 as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made an following endorsement to that effect in the Court bundle which has been extracted hereunder:-

“The Petitioner is ready and willing to pay the terms as imposed by this Hon’ble Court for de-novo adjudication of the entire tax liability and undertake to pay.”

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 the entire



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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 GST DRC-01 dated 16.11.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 30.11.2023 as an addendum to the Show Cause Notice dated 16.11.2023.

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 if any, shall also stand automatically vacated.

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



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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.

17.02.2026

Neutral Citation: Yes / No
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To:

The Deputy State Tax Officer – 1,
(also known as the Deputy Commercial Tax Officer)
Krishnagiri – 11
Hosur, Tamil Nadu.



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C.SARAVANAN, J.

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