IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.02.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.6015 of 2026
and
W.M.P.Nos.6534 to 6536 of 2026

The Namakkal District Consumer
Co-Operative Wholesale Stores Limited,
Represented by its Managing Director,
Saravanan Manickam,
27, Vandikara Street, Namakkal, Tamil Nadu- 637 001.

..Petitioner

Vs

1. The Assistant Commissioner of GST & Central Excise,
   Salem II Division,
   GST Bhawan, No.1, 3rd Floor, Foulkes,
   Compound, Anaimedu, Salem-636 001.

2. The Branch Manager
   The Tamil Nadu State Apex Co-Operative Bank
   153/65-A, Cherry Road, Salem - 636 001.

..Respondent

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 learned 1st Respondent herein in GSTIN/33AABAT5939P1ZW/2018-19 in Order in Original Sl No. 20/2024-AC GST dated 29.04.2024 and quash the same.

For Petitioner : Mr.K.Siri Chandana

For Respondents : Mr.Su.Srinivasan,
Special Panel Counsel.

ORDER

Mr.Su.Srinivasan, learned Senior Panel Counsel 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 Senior Panel Counsel for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 29.04.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 18.12.2023 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 29.04.2024.

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 14.02.2026.

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

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

> *"The petitioner is ready and willing to pay 50% of the disputed tax towards de-nova adjudication within 2 months."*

7. Recording the above submission, the case is remitted back to the second 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 18.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 29.04.2024 as an addendum to the Show Cause Notice dated 18.12.2023.

9. In case the Petitioner complies with the above stipulations, the second 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.

10. 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.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

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

13. 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

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To

1. The Assistant Commissioner of GST & Central Excise,
Salem II Division,
GST Bhawan, No.1, 3rd Floor, Foulkes,
Compound, Anaimedu, Salem-636 001.

2. The Branch Manager
The Tamil Nadu State Apex Co-Operative Bank
153/65-A, Cherry Road, Salem - 636 001.

C.SARAVANAN, J.

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