IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4793 of 2026
and
W.M.P.Nos.5330 and 5331 of 2026

M/s.SRS Polymers,
Rep by its Partner
Satheesh Nagarajan. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Office of the Assistant Commissioner,
Mettur Assessment Circle,
Mettur, Salem,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 relating to the impugned proceedings passed by the Respondent in order vide: GSTIN:33ADOFS6106J1ZV/2020-2021 dated 07.02.2025 along with the consequential order under Section 73 of the Act issued through Form DRC – 07 bearing Ref.No.ZD330225077980B dated 07.02.2025 for the financial year 2020-2021, to quash the same.

For Petitioner : M/s.P.N.Sowmini

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. The Petitioner is before this Court against the impugned order dated 07.02.2025, whereby, proposal in Form GST DRC – 01 dated 07.11.2024 has been confirmed.

4. The Petitioner had replied to the Show Cause Notice that preceded in the impugned order. Despite detailed order, the Petitioner did not filed an appeal before the Appellate Commissioner in time. As such the challenge to the impugned order for the grounds stated in the affidavit is without any merits. Therefore, this Writ Petition is liable to be dismissed in terms of the decision of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo**

India Private Limited and another, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

6. 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.

7. Following the consistent view taken by this Court under similar circumstances, liberty is granted to the Petitioner to challenge the impugned order subject to the Petitioner depositing 25% 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 an appeal before the Appellate Authority.

9. In case the Petitioner fails to file such appeal, the Appellate Authority shall dispose of the appeal on merits without further reference to the limitation. 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. In case the Petitioner fails to comply with any of the stipulations, the Appellate Authority 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.

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

12. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

11.02.2026

Neutral Citation: Yes / No
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To:

The Assistant Commissioner (ST),
Office of the Assistant Commissioner,
Mettur Assessment Circle,
Mettur, Salem,Tamil Nadu.

C.SARAVANAN, J.

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