IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.03.2026

CORAM:

THE HONOURABLE MR.JUSTICE C. SARAVANAN

W.P.No.7758 of 2026
and
W.M.P.Nos.8359 & 8360 of 2026

Tvl Indian Enterprises,
Rep. by its Proprietor
Mohaboobjan Mohammed Aslam,
Door No.4, Hosur Main Road,
Denkanikottai, Krishnagiri – 635 107. ...Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Hosur (South) 3 Assessment Circle,
Integrated Commercial Tax Building,
Ground Floor, Seetharam Medu,
Old Bus Stand, Hosur – 635 109. ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari Mandamus, calling for the records of the impugned order of the Respondent in GSTN/33DHWPM3813H1Z2/2017-18 dated 25.01.2025 and Summary of the Order in the Reference No:ZD330125232876F dated 25.01.2025 and quash the same and consequently direct the Respondent to entertain the records, documents and reply therewith and then pass an order after affording a personal hearing.

For Petitioner : Mr.M.Hariharan
Ms.U.C.Kirutheka

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 25.01.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 30.11.2023 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 25.01.2025.

4. The Petitioner was also issued with Reminders on 27.03.2024, 28.05.2024 and 01.07.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 03.04.2024. 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 24.02.2026.

6. 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.

7. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:

> ***"The Petitioner undertook to pay 25% of the tax amount Rs.9,71,124/- if not required vide, 15.09.2025 amounting to Rs.7,46,948/-. Recording the same, this Hon'ble Court may pass***

appropriate orders and render justice."

8. 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.

9. 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 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.11.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 25.01.2025 as an addendum to the Show Cause Notice dated 30.11.2023.

11. 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% 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.

13. 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.

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

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

02.03.2026

kmm

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To:

The Assistant Commissioner (ST) (FAC),
Hosur (South) 3 Assessment Circle,
Integrated Commercial Tax Building,
Ground Floor, Seetharam Medu,
Old Bus Stand, Hosur – 635 109.

C.SARAVANAN J.

kmm

W.P.No.7758 of 2026
and
W.M.P.Nos.8359 & 8360 of 2026

02.03.2026