IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6573 of 2026
and
W.M.P.Nos.7152 and 7153 of 2026

Tvl Andavar Agencies
(Rep. by its Proprietor Ramu Ilayaraja)

..Petitioner(s)

Vs

The State Tax Officer,
Ayyothyapattinam Assessment Circle.

..Respondent(s)

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 Respondent herein in his proceeding in GSTIN- 33AATPI9492B1ZF / 2021-22 dated 8th September, 2025 issued along with the summary of the order in GST DRC 07 No.ZD330925087582Z dated 8th September, 2025 for the period between April 2021 to March 2022 and quash the same.

For Petitioner(s): M/s.S. Vishnupriya

For Respondent(s): Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 08.09.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 06.06.2025 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 08.09.2025.

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 04.02.2026.

5. At this stage, the learned counsel for the Petitioner submits that almost 31.37% of SGST has been recovered from the Petitioner's Electronic Credit Register on 29.01.2026 and further submits that the Petitioner is willing to pre-deposit another 25% of the disputed tax as a condition for *denovo* adjudication and she has also made an endorsement to that effect in the Court bundle, which is extracted below:-

> *"25% of CGST(tax) portion will be paid."*

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. 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 06.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 08.09.2025 as an addendum to the Show Cause Notice dated 06.06.2025.

9. 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.

10. 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.

11. 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.

12. Needless to state, before passing any such order, the 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.

18-02-2026

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

The State Tax Officer,
Ayyothyapattinam Assessment Circle.

<u>**C.SARAVANAN, J.**</u>

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