



WEB COPY

WP No. 6577 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6577 of 2026

and

WMP No.7154 of 2026

The Commissioner
Namakkal Municipality, 145, Municipal Office,
Paramathi Road, Namakkal -637 001

..Petitioner(s)

Vs

1. The Deputy Commissioner (Commercial Tax)
Appellate Authority
Commercial Tax Office
Combined Commercial Tax Building
Pitchards Road,
Hasthampatti,
Salem-636 007
2. The Commercial Tax Officer
Office of the Joint Commissioner ST,
Intelligence, Salem,
Commercial Taxes Building, Hasthampatti,
Salem-636 007

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records of the impugned summary order dated 15.04.2025 in DRC-07 vide Ref. No. ZD330425113714P passed by the 2nd respondent and the consequential dismissal of the Impugned appeal order dated 10.10.2025 vide Ref No. ZD331025093422Q passed by the 1st Respondent and quash the same as arbitrary, against the principles of natural justice and total inconformity with the



provisions of the GST Act, 2017 and consequently direct the 1st respondent to hear the appeal filed by the petitioner on merits.

For Petitioner(s): Mr.Vasanthanayagan K

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate.

ORDER

Mrs.K.Vasanthamala, learned Government Advocate 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 Government Advocate for the Respondents.

3. In this writ petition, the petitioner is before this Court against the impugned order dated 15.4.2025 passed by the second respondent. By the said order, the appeal filed by the petitioner before the second respondent on 10.10.2025 was rejected on the ground of limitation.

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



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

“Petitioner would pay 25% of disputed tax while remanding the case to 2nd Respondent”

6. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 2nd respondent to pass a fresh order on merits, subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 16.12.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 15.04.2025 as an addendum to the Show Cause Notice dated 16.12.2024.

8. In case the Petitioner complies with the above stipulations, the 2nd 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 shall also stand automatically raised/vacated.

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9. 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.

10. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

11. Needless to state, before passing any such order, the 2nd 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.

27-02-2026

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

AV



To

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C.SARAVANAN, J.

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