IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6887 of 2026
and W.M.P.No.7500 of 2025

The Commissioner
Namakkal Municipality
145, Municipal Office, Paramathi Road, Namakkal
637001

..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 636007

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying 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. ZD330425114656I passed by the 2nd respondent and the consequential dismissal of the Impugned appeal order dated 10.10.2025 vide Ref No. ZD331025093480O 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

Heard Mr.K.Vasanthanayagan, the learned counsel for the petitioner and Mrs.K.Vasanthamala, the learned Government Advocate 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 Special Government Pleader for the Respondent.

3. The petitioner is before this Court against the impugned order dated 15.04.2025 vide Ref.No. ZD330425114656I, after the petitioner's appeal against the aforesaid order dated 09.10.2025 came to be dismissed by the second respondent on 10.10.2025.

4. It is noticed that at the time of filing of appeal the petitioner had already pre-deposited 10% of the disputed tax. It is also noticed that the impugned order dated 15.04.2025 has been passed in the absence of reply to the Show Cause Notice in GST DRC – 01 dated 16.12.2024 issued for the Tax Period April 2023 – March 2024 under Section 74 of the respective GST

Enactments.

5. The learned counsel for the petitioner submitted that the petitioner is willing to deposit another 15% of the disputed tax over and above 10% already deposited at the time of filing the appeal on 09.10.2025. The learned counsel had also made an endorsement to that effect in the Court bundle, which is extracted hereunder:

" The petitioner would pay 15% of disputed Tax at the time of remited matter"

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 in appeal on merits in lieu of impugned order dated 10.10.2025 subject to the Petitioner depositing another 15% of the disputed tax over and above 10% of disputed tax pre-deposited at the time of filing of an appeal, 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.

7. In case there has been any recovery or any other amount paid by the Petitioner or recovered from the petitioner towards the tax liability confirmed vide impugned order dated 10.10.2025, the same shall be set off against the pre-

deposit of 15% as ordered above. This shall however be subject to verification by the Respondents.

8. In case the Petitioner complies with the above stipulations, the 2nd respondent shall proceed to pass a final order 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. All the issues are left open to be canvassed by the Petitioner.

9. It is made clear that bank attachment, if any, shall be lifted subject to the Petitioner additionally depositing 15% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount demanded 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 concerned 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 Petition is closed.

25-02-2026

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

To:

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 636007

C.SARAVANAN, J.

BKN

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