IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5391 of 2026
and W.M.P.Nos.5912 & 5913 of 2026

Sri Pachaiamman Pori Mundy
Rep by its Proprietor
Sri. S Vilwanathan
No.11/1B, By Pass Road, Perumalpet,
Vaniyampadi-635 752

..Petitioner(s)

Vs

The State Tax Officer / Commercial Tax Officer
Office Of The Assistant Commissioner (st),
Pandit Jawaharlal Nehru Road,
Court Complex,
Vaniyampadi-635 751

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records of the respondent herein in GSTIN:GST/33ACKFS2695B1Z4/21/2/2020-21 and quash the impugned proceeding dated 28.02.2025.

For Petitioner(s): M/s. Raveendran B

For Respondent(s): Mr.C.Harsharaj, Special Government Pleader

ORDER

Heard Mr.B.Raveendran, the learned counsel for the petitioner and Mr.C.Harsharaj, the learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. In this writ petition the petitioner has challenged the impugned order dated 28.02.2025 whereby, the demand proposed in the show cause notice in GST DRC – 01 dated 26.11.2024, issued for the tax period April 2020- 2021, has been confirmed in the absence of a reply from the petitioner.

4. Under similar circumstances, the consistent view of this Court is to remit back the matter 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.

5. The learned counsel for the petitioner submitted that the petitioner is willing to abide by the same. However, he would submit that already a sum of Rs.17,00,000/- has been paid by the petitioner in GST DRC-03 dated

26.06.2025.

6. The learned Special Government Pleader for the respondent, however, unable to confirm as to whether the amount has been paid in furtherance of the impugned order.

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. Needless to state the amount which is said to have been paid by the petitioner towards the demand confirmed vide GST DRC-03 dated 26.06.2025, shall be adjusted towards the aforesaid pre-deposit of 25% of disputed tax after due verification.

9. If the aforesaid amount which is said to have been paid by the petitioner satisfies the aforesaid pre-deposit of 25%, no further pre-deposit is required for the same.

10. Within such time, the Petitioner shall also file a reply to the Show

Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 28.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

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, if any, 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.

20-02-2026

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

To:

The State Tax Officer / Commercial Tax Officer
Office Of The Assistant Commissioner (st),
Pandit Jawaharlal Nehru Road,
Court Complex,
Vaniyampadi-635 751

C.SARAVANAN, J.

BKN

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