



WEB COPY

WP No. 5755 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 5755 of 2026
and W.M.P.Nos.6268 & 6266 of 2026**

M/s.Sri Vallabai Engineerings,
Rep by its Partner R. Thangarathi,
No. S.F.No.366/1B,
Seelampatti,Karumandisellipalayam Post,
Perundurai, Erode- 638 052.

..Petitioner(s)

Vs

Assistant Commissioner(ST),
Perundurai Assessment Circle,
3rd Floor,New Integrated Tax Building,
S.F.No.400/1,7,8 46,Pudur B Village,
Erode-638002

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records relating to the impugned proceedings passed by the Respondent in the order vide GSTIN. 33ACXFS7038R1ZZ /2021-22 dated 25.11.2025 along with the consequential order under section 73 of TNGST/CGST Act, 2017 issued vide FORM DRC-07 Ref No. ZD331125439740M, dated 25.11.2025 for the financial year 2021-2022, to quash the same and pass such further order as this Honble Court may deem fit and proper in circumstances of the case and thus render justice.

For Petitioner(s): Ms.R. Hemalatha

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

**ORDER**

Heard Ms.R.Hemalatha, the learned counsel for the petitioner and Mrs.K.Vasanthamala, the learned Government Advocate.

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. The petitioner is before this Court against the impugned order dated 25.11.2025 thereby, part of the proposal in the show cause notice GST DRC - 01 dated 26.12.2024, has been confirmed in the absence of the records which could not be produced by the petitioner during the course of personal hearing which preceded the impugned order.

4. Today, the learned counsel for the petitioner submitted that the petitioner has those records and therefore, one opportunity can be given to the petitioner to produce the records before the respondent.

5. The learned counsel for the petitioner further submitted that the petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication and he made an endorsement to that effect in the court bundle which reads as under:



“I am willing to deposit 10% of the tax for set aside the assessment order.”

WEB COPY

6. Recording the same and following the consistent view taken by this Court under similar circumstances, the impugned order dated 25.11.2025 is quashed and the matter is remitted back to the respondent subject to the Petitioner depositing 10% 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.

7. Within such time, the petitioner shall also produce the necessary documents to substantiate the defence.

8. 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.

9. It is made clear that bank attachment, if any, shall be lifted subject to the Petitioner depositing 10% 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.

WEB COPY

10. 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.

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

20-02-2026

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

BKN



To:

WEB COPY

The Assistant Commissioner(ST),
Perundurai Assessment Circle,
3rd Floor,New Integrated Tax Building,
S.F.No.400/1,7,8 46,Pudur B Village,
Erode-638002



WEB COPY

WP No. 5755 of 2



C.SARAVANAN, J.

BKN

WP No. 5755 of 2026

20-02-2026