IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5602 of 2026
and
W.M.P.Nos.6079, 6081 and 6082 of 2026

Mohanambal

..Petitioner(s)

Vs

1. The Commercial Tax officer / The State Tax Officer,
   Tiruchengode (Town),
   100/3 SSD Road,
   Pavadi Chengundar Trust Building,
   First floor,
   Tiruchengode - 637 211.

2. The Deputy Commissioner (CT),
   Integrated Commercial Taxes Building 1st floor,
   Survey No.17-2, Ward J Block - 3,
   Pitchards Road, Salem 636 007.

3. The Branch Manager,
   Indian Overseas Bank,
   No.56 to 58, Sankari Road,
   Tiruchengode 637 211.

..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 pertaining to Form DRC 07 vide Ref. No.ZD330624259010U dated 24.06.2024, along with a detailed order annexed thereon vide Ref No.33ALVPM9493P1ZS/2017-18 dated 24.06.2024 passed by 1st Respondent, and the consequential order under Form GST APL-02 vide Ref. No.ZD3307252874815 dated 25.07.2025 passed by the 2nd Respondent, and quash the same.

For Petitioner(s): M.Neshapriyan

For Respondent(s): Mr.V.Prashanth Kiran
Government Advocate
for R1 and R2

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for R1 and R2.

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 R1 and R2.

3. The Petitioner is before this Court against the impugned order dated 24.06.2024 after the Petitioner's appeal against the aforesaid order came to be dismissed on 25.07.2025 beyond the condonable period of limitation.

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 01.09.2025.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 40% of the disputed tax over and above 10% of the disputed tax has already pre-deposited at the time of filing of an appeal as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle.

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. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 1st respondent to pass a fresh order on merits, subject to the Petitioner depositing 40% of the disputed tax, over and above the 10% already pre-deposited at the time of filing the appeal in cash or from the petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of 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 15.02.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 24.06.2024 as an addendum to the Show Cause Notice dated 15.02.2024.

9. In case the Petitioner complies with the above stipulations, the 1st 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 vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 40% 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 1st 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 1st 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.

24-02-2026

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

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To

1. The Commercial Tax officer/The State Tax officer
   Tiruchengode (Town)
   100/3 SSD Road, Pavadi chengundar Trust building
   First floor,
   Tiruchengode-637 211.

2. The Deputy Commissioner (CT)
   Integrated Commercial Taxes Building,
   1st Floor Survey No 17 2 Ward J Block 3,
   Pitchards Road, Salem 636007

3. The Branch Manager,
   Indian Overseas Bank
   No 56 to 58, Sankari Road,
   Tiruchengode 637 211.

C.SARAVANAN, J.

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