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W.P.No.12494 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12494 of 2026

and

W.M.P.Nos.13666 and 13668 of 2026

Chennakesavan,
S/o. Late G.Varadharajan

... Petitioner

Vs.

The State Tax Officer,
Harur (TNGST),
Dharmapuri District.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in connection with the impugned order dated 05.02.2024 of respondent against M/s.Kesava Exports GST Number GSTIN: 33ALBPC2103L2ZS and quash the same and consequently direct the respondent to conduct enquiry again.

For Petitioner : Ms.L.Aishwaryalakshmi

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.



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2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 bearing Reference GSTIN No.33ALBPC2103L2ZS/2018-2019 dated 05.02.2024 of the Respondent, which was preceded by a Show Cause Notice in FORM GST DRC-01 dated 23.12.2023 wherein the Petitioner was also called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 05.02.2024.

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 26.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition



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for *de novo* adjudication and has also made an endorsement to that effect in the Court Bundle.

6. Recording the same, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 50% of the disputed tax in cash 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 file a reply to the Show Cause Notice in Show Cause Notice in FORM GST DRC-01 dated 23.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 05.02.2024 as an addendum to the Show Cause Notice dated 23.12.2023.

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 shall also stand automatically vacated.



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9. It is made clear that bank attachment shall be lifted subject to the deposit of 50% 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 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.

02.04.2026

Neutral Citation : Yes / No

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To:
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Superintendent of GST & Central Excise,
Chennai North Commissionerate,
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C.SARAVANAN, J.
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