IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6518 of 2026
and W.M.P.Nos.7098 & 7101 of 2026

Ms Subha Anandham Surgicals
Represented by its Partner K.Kavitha
11A-3, Hospital Road,
Cuddalore 607 001

..Petitioner(s)

Vs

The State Tax Officer
Office of the Commercial Tax officer,
Cuddalore Town Assessment Circle,
Cuddalore.

..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 on the files of Respondent in Impugned Order in proceedings vide GSTIN 33ADIFS5876K1ZG /2021-2022 dated 17.11.2025 along with consequential order in form GST DRC-07 bearing a Ref No ZD331125299929S dated 17.11.2025 for the tax Period April 2021 to March 2022 to quash the same and pass

For Petitioner(s): Mr.Vignesh Kumar .K

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 17.11.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 10.07.2025 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 17.11.2025.

4. The limitation for filing an appeal is provided under Section 107 of the respective GST enactments, 2017. The present Writ Petition has been filed on 10.02.2026, i.e. within the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for

denovo adjudication.

6. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"We accept to pay 10% of the disputed tax and remand back the matter to the proper officer."*

7. In view of the above, the case is remitted back to the Respondent to pass a fresh order on merits 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 10.07.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 17.11.2025 as an addendum to the Show Cause Notice dated 10.07.2025.

10. 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.

11. 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.

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

26-02-2026

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

BKN

To:

The State Tax Officer
Office of the Commercial Tax officer,
Cuddalore Town Assessment Circle,
Cuddalore.

C.SARAVANAN, J.

BKN

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