IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6988 of 2026

and W.M.P.Nos.7618 & 7621 of 2026

Sri Lakshmi Prabha Hardwares
Rep By Its Proprietor
Sri. Ramesh Babu
No.2/609, Veppanapalli Post, Krishnagiri Road,
Krishnagiri-635121

..Petitioner(s)

Vs.

The State Tax Officer (St)
Krishnagiri-I Assessment Circle,
Krishnagiri.

..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 of the respondent herein in GSTIN - 33AOFPR4892A1ZZ/2019-20 and quash the impugned order dated 19.08.2024.

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

For Respondent(s): Mrs.P.Selvi, Government Advocate

ORDER

Heard Mr.B.Raveendran, the learned counsel for the petitioner and Mrs.P.Selvi, learned Government Advocate 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 19.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 29.05.2024 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 19.08.2024.

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 19.02.2026.

5. The learned counsel for the petitioner submits that pursuant to the impugned order dated 19.08.2024, already a sum of Rs.3,87,581/- has been recovered in various dates.

6. The learned Government Advocate for the respondent, however, unable to confirm the same.

7. The learned counsel for the petitioner concedes that the petitioner is willing to deposit 50% of the disputed tax confirmed vide impugned order as a condition to *de novo* adjudication subject to adjustment of the amount said to have been recovered from the petitioner.

8. The learned counsel for the petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:

> *" The petitioner is willing to comply with condition of payment of 50% subject to verification as per the order of the Court."*

9. 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.

10. 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 50% of the disputed tax, after adjusting the amount said to have been recovered from the petitioner, 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.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 29.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 19.08.2024 as an addendum to the Show Cause Notice dated 29.05.2024.

12. 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.

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

14. 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.

15. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

16. 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

BKN

To:
The State Tax Officer (st)
Krishnagiri-I Assessment Circle,
Krishnagiri.

C.SARAVANAN, J.

BKN

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