IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.02.2026

CORAM:

THE HONOURABLE MR.JUSTICE C. SARAVANAN

W.P.No.7869 of 2026
and
W.M.P.Nos.8501 & 8503 of 2026

Tvl. Tamilnadu Hardwares,
Rep. by its Prop. S.Jaffarali,
168, P.K.T. Road, Muthupet,
Thiruthuraipoondi – 614 704. ...Petitioner

Vs.

The Deputy State Tax Officer-1,
Thiruthuraipoondi Assessment Circle,
Thiruthuraipoondi – 614 713. ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the respondent in GSTIN:33APAPJ056R1ZS/2020-21 dated 26.02.2025 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner : Mr.A.Chandrasekaran

For Respondent : 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. The petitioner has filed the present Writ Petition challenging the impugned Order dated **26.02.2025** passed by the Respondent.

4. According to the petitioner, a reply dated 25.02.2025 was submitted before the respondent. However, the said reply was not taken into consideration while passing the impugned order dated 26.02.2025. It is the specific case of the petitioner that the reply had been filed prior to the passing of the impugned order.

5. Thereafter, the petitioner filed an application seeking rectification of the impugned order **under Section 161 of the Central Goods and**

Services Tax Act, 2017 on **26.05.2025.** The said application came to be rejected by the respondent by order dated **26.07.2025.**

6. It appears from the records that the petitioner had not filed a reply to the notice issued by the respondent within the stipulated time. The reply appears to have been filed only at a later point of time, by which time the respondent had already proceeded to pass the impugned order based on the available records.

7. Be that as it may, considering the facts and circumstances of the case, this Court is inclined to grant one opportunity to the petitioner to put forth its case before the respondent, subject to certain conditions.

8. 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.

9. 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 25% 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 26.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

11. 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% 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.

13. 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.

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

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

26.02.2026

kmm
Neutral Citation:Yes/No

<u>C.SARAVANAN J.</u>

kmm

To:

The Deputy State Tax Officer-1,
Thiruthuraipoondi Assessment Circle,
Thiruthuraipoondi – 614 713.

<u>W.P.No.7869 of 2026</u>
<u>and</u>
<u>W.M.P.Nos.8501 & 8503 of 2026</u>

<u>26.02.2026</u>