IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12215 of 2026

and

WMP.Nos.13332, 13334 and 13335 of 2026

Ms Laboratory And Services
Rep by its proprietor Vetri Arumugam
S/o.Arumugam
Having office at No.4/549, ground floor,
1sr cross,
Dharga, Krishnagiri - 635109.
Residing at No.3/60, Thurinjihalli,
Pappireddipatti, Thenkaraikottai,
Dharmapuri - 636904

..Petitioner(s)

Vs

Assistant commissioner (ST)
Hosur (North)-II
3rd floor,
Commercial Taxes building
Seetharam Nagar
Bangalore Road
Near Old Bus stand
Hosur-635 109

..Respondent(s)

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the Show Cause Notice in Form GST DRC-01 bearing Ref.No.ZD330723033592K dated 10.07.2023 and the consequential order in Form GST DRC-07 bearing Ref.No.ZD3308231653973 dated 29.08.2023, passed by the respondent for the assessment year 2017-18 (July 2017 to March 2018), and quash the same as arbitrary, illegal and violative of the principles of natural justice

For Petitioner(s): Mr.Jai Bharath

For Respondent(s): Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr. V.Prashanth Kiran, the learned Government Advocate, takes notice on behalf of 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 **29.08.2023**, which was preceded by a Show Cause Notice in GST DRC-01 dated **10.07.2023** wherein the Petitioner was called upon to file a reply

and to appear for a personal hearing. However, the Petitioner did not taken advantage of the same and has thus, suffered the impugned Order dated **29.08.2023**.

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 long before. The present Writ Petition has been filed only on **25.03.2026**.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit **100%** of the disputed tax as a condition for *denovo* adjudication.

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

> ***" Petitioner undertakes to deposit 100% of the claim by the Respondent for remand back"***

7. Recording the above consent, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing

100% 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 10.07.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 29.08.2023 as an addendum to the Show Cause Notice dated 10.07.2023.

9. 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 100% 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 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.

06-04-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

Vv

To

Assistant commissioner (ST)
Hosur (North)-II
3rd floor,
Commercial Taxes building
Seetharam Nagar
Bangalore Road
Near Old Bus stand
Hosur-635 109

C.SARAVANAN, J.

VV

WP No. 12215 of 2026

06-04-2026