IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6835 of 2026
and W.M.P.No.7419 and 7421 of 2026

Ms Sri Amman Cars India Private Limited
Rep by its Proprietor- Vadivelu
2A/2/42, Deevattipatty, Deevattipatty Post,
Omalur, Salem, Tamil Nadu-636455

..Petitioner(s)

Vs

The Assistant Commissioner
Salem-II, Division,
GST Bhawan No.1, 3rd Floor,
Foulkes Compound, Anaimedu,
Salem -636 001

..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 relating to the impugned proceedings passed by the Respondent in the impugned Order-In-Original Sl No. 33/2024 GST AC dated 30.08.2024 along with the consequential proceedings under section 73 in FORM GST DRC 07 vide ref. no. ZD331125236463P dated 13.11.2025 for the FY 2019-20 to quash the same.

For Petitioner(s): Ms.R. Hemalatha

For Respondent(s): Mr.R.P.Pragadish
Senior Standing Counsel
and Mr.J.Hari Krishnan,
Junior Standing Counsel

ORDER

Mr.R.P.Pragadish, learned Senior Standing Counsel 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 Senior Standing Counsel for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 30.08.2024 along with consequential proceedings dated 13.11.2025 which was preceded by a Show Cause Notice in GST (AC) dated 31.05.2024 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 30.08.2024 and consequential proceedings dated 13.11.2025.

4. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has already expired. The present Writ Petition has been filed on 12.02.2026 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:-

"I am willing to deposit 10% of the tax amount."

7. 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 10% 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.

8. 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 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST (AC) dated 31.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 30.08.2024 and consequential proceedings dated 13.11.2025, as an addendum to the Show Cause Notice dated 31.05.2024.

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

12. 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.

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

14. 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 Assistant Commissioner
Salem-II, Division,
GST Bhawan No.1, 3rd Floor,
Foulkes Compound, Anaimedu,
Salem -636 001

C.SARAVANAN, J.

BKN

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