IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6949 of 2026
and
WMP Nos.7559 & 7563 of 2026

Sri Gomathi Stores
Represented by its Proprietor Mr. K. Murugan,
S/o. Kathiresan,
No.5, 5th Cross Street,
M.G. Road,
Pattabiram,
Thandurai,
Tiruvallur - 600 072.

..Petitioner(s)

Vs

The Assistant Commissioner ST
Avadi Assessment Circle,
Integrated Commercial Taxes Building (North Division)
First Floor, Room No.124,
Elephant Gate Bridge road,
Vepery, Chennai-600 003

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari Call for the records of the Respondent in the Impugned Order in Form GST DRC-07 dated 24.08.2024 in Ref. No. ZD330824221630Q issued by Respondent and quash the same.

For Petitioner(s): Mr.S.Ezhil Raj

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

ORDER

Mr.V.Prashanth Kiran, 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 is before this Court against the impugned order dated 24.08.2024 which was preceded by the Show Cause Notice in Form GST DRC-01 dated 18.05.2024.

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 18.02.2026.

5. At this stage, the learned counsel for the Petitioner submit that the Petitioner is willing to pre-deposit 20% 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;

“20% agreed to pay”

7. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the respondent to pass a fresh order on merits, subject to the Petitioner depositing 20% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 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 Form GST DRC-01 dated 18.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 24.08.2024 as an addendum to the Show Cause Notice dated 18.05.2024.

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 shall also stand automatically raised/vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 20% 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.

27-02-2026

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

AV

To

The Assistant Commissioner ST
Avadi Assessment Circle,
Integrated Commercial Taxes Building (North Division)
First Floor, Room No.124,
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C.SARAVANAN, J.

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