IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7920 of 2026
AND
WMP.Nos. 8581 & 8582 of 2026

Tvl BOKARIA REINFORCING COMPANY
PRIVATE LIMITED
(Rep. by its Director, Pradeep Kumar Bokaria),
189/6, Agaram Road,Irullipatti Village, Ponneri
Tk, Tiruvallur, Tamil Nadu, 600067

..Petitioner(s)

Vs

Commercial Tax Officer
Ponneri Assessment circle,
Room No. 107 , 1st Floor,
Integrated Commercial Taxes Building,
Elephant Gate, Wall Tax Road, Chennai 03

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the files of the Respondent herein in FORM GST DRC 07 with Reference No. ZD330225218444Q dated 21.02.2025 along with the detailed order in GSTIN / 33AABCB2559F1Z1/ 2020-21 dated 21.02.2025 for the tax period April 2020 March 2021 and quash the same.

For Petitioner(s): Mr.S.Kamalakanth
For Respondent(s): Mr.V.Prashanth Kiran, GA

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

2.This Writ Petition is disposed of at the admission stage itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The Petitioner is before this court against the impugned Assessment order dated 21.02.2025, passed by the Respondent for the tax period 2020-2021, whereby proposal in Show Cause Notice in DRC 01 dated 26.11.2024 has been confirmed in the absence of a reply to the aforesaid Show Cause Notice.

4. It is noticed that the Petitioner filed an appeal against the impugned Assessment Order dated 21.02.2025 before the Appellate Authority on 17.07.2025 which came to be rejected by the order dated 30.01.2026 on the ground of limitation. The aforesaid order dated 30.01.2026 passed by the Appellate Authority records that the Petitioner has already deposited a sum of Rs.4,26,681/- which would be 10% of the disputed tax at the time of the Appeal dated 17.07.2025.

5. Learned Counsel for the Petitioner submits that the Petitioner is willing to pre-deposit another 15% of the disputed tax over and above 10% which was already deposited by the Petitioner at the time of filing of the appeal as a condition for *denovo* adjudication.

6. Considering the above and following the consistent view taken by this court under similar circumstances, this case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing another 15% of the disputed tax over and above 10% which was already deposited by the Petitioner at the time of filing of the appeal, 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

8. Needless to state that any amount recovered towards tax liability confirmed by the Respondent vide impugned order shall be adjusted to the pre-deposit of another 15% of the disputed tax over and above 10% which was already deposited by the Petitioner at the time of filing of the appeal as ordered above. This will be however subject to verification of the Respondent.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass 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 vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of another 15% of the disputed tax as ordered above and the Petitioner not being in arrears 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 stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

02-03-2026

Neutral Citation: Yes/No

GV

To

Commercial Tax Officer
Ponneri Assessment circle,
Room No. 107 , 1st Floor,
Integrated Commercial Taxes Building,
Elephant Gate, Wall Tax Road, Chennai 03

C.SARAVANAN.,J

gv

WP No. 7920 of 2026
AND
WMP NO. 8581 OF 2026,WMP NO. 8582 OF 2026

02-03-2026