IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7765 of 2026
AND
WMP NO. 8365 OF 2026,WMP NO. 8368 OF 2026

Tvl BMS EARTH MOVERS
(Rep by its proprietor S.Baskar,)S.F.No. 132/1b,P.No. 371, Velammal Garden,Chinnivakkam Village, Ponneri-601204. ...Petitioner

Vs

The Deputy State Tax officer-1
Ponneri Assessment circle
Integrated commercial Taxes office complex
D.No.32, Room No.107,
Elephant Gate Bridge Road
Chennai-600 003

..Respondent(s)

PRAYER: This 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 07with Reference No. ZD330125063852K dated 08.01.2025 along with the detailed order in GSTIN / 33AOYPB0960Q1ZE/ 2022-23 dated 08.01.2025 for the tax period April 2022 March 2023 and quash the same

WP No. 7765 of 2026

For Petitioner(s): Mr.Kamala Kanth S

For Respondent(s): Mrs.P. Selvi, Government Advocate

<u>ORDER</u>

Mrs.P.Selvi, 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 order dated 08.01.2025 whereby a proposal in Show Cause Notice in DRC 01 dated 26.06.2024 has been confirmed.

4. Learned counsel for the Petitioner submits that although the Petitioner had not filed a detailed reply to the aforesaid notice, Petitioner had responded to the intimation in ASMT-10 and intimation in DRC 01 A. However, without considering the same , the impugned order has been passed.

5. Learned counsel for the Petitioner would further submit that as against the tax demand of Rs.6,91,782/-, a sum of Rs.1,50,850/- has been recovered.

6. Learned counsel for the Respondent, on the other hand, would submit that considering the Petitioner's response to the intimation in DRC 01 A and ASMT 10 and thereafter impugned order has been passed and therefore, the impugned order does not warrant interference.

7. At this stage, learned Counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

8. Learned counsel for the Respondent would submit that he has no objection for the same.

9. Recording the same, the case is remitted back to the Respondent to pass a fresh order in view of the impugned order dated 08.01.2025 subject to the Petitioner depositing 25% of the disputed tax confirmed vide impugned order .

10. 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.

11. Needless to state that any amount recovered towards tax liability confirmed by the Respondent vide impugned order shall be adjusted to the pre-deposit.

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

13. Within such time, the Petitioner shall file a reply to the respective show cause notices together with requisite documents to substantiate the case by treating the respective impugned orders dated 08.01.2025 as an addendum to the Show Cause Notice.

14. It is made clear that subject to the Petitioner complying with the above stipulations and Petitioner not being in arrears of any other tax liability for any other tax period, the attachment of the Petitioner bank account shall stand lifted.

15. 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.

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

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

02-03-2026

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

GV

C.SARAVANAN,J.
gv

To

The Deputy State Tax officer-1
Ponneri Assessment circle
Integrated commercial Taxes office complex
D.No.32, Room No.107,
Elephant Gate Bridge Road
Chennai-600 003

WP No. 7765 of 2026
AND
WMP NO. 8365 OF 2026,WMP NO. 8368 OF 2026

02-03-2026