IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7354 of 2026
and W.M.P.Nos.7908 & 7910 of 2026

M/s.Sri Amman Plastic Industries
Rep by its Prop. Palanisamy Subramaniam,
No 6/20, Kangayam Main Road, Paravalasu,
Thittuparai,
Kangayam, Tiruppur, Tamil Nadu, 638701.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)(FAC)
O/o.The Assistant Commissioner,
Kangeyam Assessment Circle,
Kangeyam, Tiruppur, Tamil Nadu.

..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 initiated by the Respondent in the impugned order FORM GST DRC - 07 bearing ref No. ZD330925236204I dated 19.09.2025 along with Annexure vide GSTIN 33APSPS8991P1ZG /2022-23 dated 19.09.2025 passed by the respondent for the AY 2022-23 to quash the same and pass.

For Petitioner(s): Ms.R. Hemalatha

For Respondent(s): Mrs.K.Vasanthamala,
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 has challenged the impugned Order dated 19.09.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 12.10.2023 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 19.09.2025.

4. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017. The present Writ Petition has been filed on 20.02.2026 within the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017.

5. The learned counsel for the Petitioner submits that at the time of personal hearing, the petitioner has failed to submit the movement of goods with relevant documents to substantiate his contention.. The learned Counsel for the Petitioner is willing to pre-deposit 25% 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 25% 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 25% to 100% 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 25% 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, subject to the petitioner filing a

proper document establishing the movement of goods.

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, if any, shall be lifted subject to the Petitioner depositing 25% 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.

25-02-2026

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

BKN

To:

The Assistant Commissioner (ST)(FAC)
O/o.The Assistant Commissioner,
Kangeyam Assessment Circle,
Kangeyam, Tiruppur, Tamil Nadu.

C.SARAVANAN, J.

BKN

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