IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7301 of 2026
and W.M.P.Nos.7863 & 7864 of 2026

M/s.Viji Polymers
Rep by its Proprietrix S.Vijaya
No.372, Kangayam to Chennai Road,
Thittuparai, Kangayam,
Tiruppur 638 701.

..Petitioner(s)

Vs

Assistant Commissioner(ST)
Office of the Assistant Commissioner,
Kangayam Assistant Circle,
Kangayam, Tiruppur.

..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 order vide GSTIN:33ACHPV6282CIZI /2022-2023, dated 19.09.2025 along with the consequential order under section 74 of TNGST/CGST Act, 2017 issued vide FORM DRC-07 Ref. No. ZD330925236252H dated 19.09.2025 for the financial year 2022-2023 to quash the same and pass.

For Petitioner(s): Ms.M.Priya Dharshini

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

ORDER

Mrs.P.Selvi, 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 13.09.2023 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 not 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 supporting document to establish the movement of good with relevant document. 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:-

> *"The petitioner order to pay 25% of tax a mount and the matter remit back to the authority."*

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:

Assistant Commissioner(ST)
Office of the Assistant Commissioner,
Kangayam Assistant Circle,
Kangayam, Tiruppur.

C.SARAVANAN, J.

BKN

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