IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7306 of 2026
and W.M.P.Nos.7867 & 7868 of 2026

Rishi Putra Traders
Represented by its Proprietor SM Murugan,
No. 4/4, Meenachiammal Sago Factory,
Annathanapatti Main Road,
Salem 636 002.

..Petitioner(s)

Vs

The State Tax Officer
Roving Squad II / Adjudication,
Intelligence, Salem,
3rd Floor, Commercial Taxes office Building,
Pitchards road, Hasthampatty,
Salem 636 007

..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 of the respondent in his proceedings in GSTIN NO.33AJPPM7625K1ZQ/2022-23 - Tax period: April 2022-March 2023, quash the order dated 02.12.2025 passed therein.

For Petitioner(s): Mr.P.V.Sudakar

For Respondent(s): Ms.Amirth Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 02.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 30.08.2025 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 02.12.2025.

4. The limitation for filing an appeal is prescribed 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. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% 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 agrees to deposit 10% of the disputed taxes for the purpose of remand in W.P.No.7296, 7302, 7306, 7310, 7312 of 2026"*

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 10% 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 10% 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.08.2025 together with requisite documents to substantiate the case by treating the impugned Order dated

02.12.2025 as an addendum to the Show Cause Notice dated 30.08.2025.

10. 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.

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

12. 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.

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

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

26-02-2026

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

BKN

To:

The State Tax Officer
Roving Squad II / Adjudication,
Intelligence, Salem,
3rd Floor, Commercial Taxes office Building,
Pitchards road, Hasthampatty,
Salem 636 007

C.SARAVANAN, J.

BKN

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