IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7879 of 2026
AND
WMP NO. 8518 OF 2026,WMP NO. 8516 OF 2026

MD Traders
Represented by its proprietor
Duraisamy
No.245/1A Sipcot Pudhur Kollakottai,
Pochampalli,
Krishnagiri -635 206

..Petitioner(s)

Vs

The Deputy State Tax Officer -II,
Krishnagiri Assessment Circle,
Krishnagiri

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari to call for the connected records pertaining to the impugned proceedings of the Respondent herein made in GSTIN -33CTFPD3928J1ZR/2020-21 dated 06.08.2024 and quash the same a being without Jurisdiction and authority of Law and contrary to the principles of natural justice

For Petitioner(s): Mr.I.Siddiq
for M/s. Dass And Viswa Associates
For Respondent(s): Mr.V.Prashanth Kiran, Government Advocate

<u>ORDER</u>

Mr.V.Prashanth Kiran, 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 06.08.2024 along with summary of the impugned order in Form DRC-07 dated 11.06.2024 of the Respondent, which was preceded by a Show Cause Notice in DRC-01 dated 02.07.2024 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 06.08.2024 along with summary of the impugned order in Form DRC-07 dated 06.08.2024 .

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST Enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 24.02.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% 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 is agreed to pay 50% of the disputed tax amount."

7. Under similar circumstances, Orders have been quashed and cases have been remitted back 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 subject to the Petitioner depositing 50% of the disputed tax in cash 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 11.06.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 06.08.2024 along with summary of impugned order in Form DRC-01 dated 11.06.2024 as an addendum to the Show Cause Notice dated 02.07.2024.

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 shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears 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.

Neutral Citation: Yes/No
GV **02-03-2026**

To
The Deputy State Tax Officer -II,
Krishnagiri Assessment Circle,
Krishnagiri

C.SARAVANAN J.

GV

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