IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-04-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 12285 of 2026
and WP Nos. 13418 & 13419 of 2026

1. Tvl Amm Fly Ash Brick Co
Rep by its partner Prakash T
69/2 B1B, 69/3A2A
Byepass Road, Gummidipoondi,
Tiruvallur Tamil Nadu 601 201.

Petitioner(s)

Vs

1. Deputy Commercial Tax Officer-II (ST) /
Gummidipoondi Assessment Circle,
Chennai North Division,
No 32 Integrated Commercial Taxes
Office Complex,
Elephant Gate Bridge Road,
Chennai 600 003

2.The Assistant Commissioner (ST)
Gummidipoondi Assessment Circle,
Chennai North Division,
No.32 Integrated Commercial Tax
Office Complex,
Elephant Gate Bridge Road,
Chennai 600 003.

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Respondents impugned order in Form DRC-07 dated 14.08.2024 bearing Reference No.ZD330824114572K along with the connected detailed order m

GSTIN:33AAOFA8456E1ZD/2019-20 of the same date, and the consequentially direct the First Respondent to provide the petitioner with an opportunity of hearing.

For Petitioner(s): Mr.Vipula DS

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 14.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 21.05.2024 wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order dated 14.08.2024.

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 long before. However, the present Writ Petition has been filed only on 25.03.2026.

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 and he has also made an endorsement to that effect in the Court bundle which has been extracted hereunder:-

> ***"The Petitioner undertakes to deposit 50% of the disputed tax amount, as remains after the amount already recovered by the Respondent Department (subject to verification), as per the orders of this Hon'ble Court."***

6. Recording the above consent given by the Petitioner, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 21.05.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 14.08.2024 as an addendum to the Show Cause Notice dated 21.05.2024.

8. 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.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.

10. 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.

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

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

02-04-2026

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

To

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C.SARAVANAN J.

ssr

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