IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2026

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.10674 of 2026
and
W.M.P.Nos.11586 & 11590 of 2026

JP Industries
Rep. By its Propreitor Dhanaramchoudary Vajarampatel
199, Theerthagiri Kottai, Chinnapanamutlu
Krishnagiri – 635 201. ... Petitioner

Vs.

Assistant Commissioner (ST) (FAC)
Krishnagiri – 2 Assessment Circle
Collector Office Back Side
Krishnagiri, Tamil Nadu. ... Respondent

Prayer:

Writ Petition filed under Article 226 of Constitution of India, praying to issuance of Writ of Certiorari, calling for the records relating to the impugned order in GSTIN:33AEAPV0497E1ZK (FY 2020-21) dated 14.02.2025 passed by the respondent and its consequential Demand Order dated 14.02.2025 having Reference No.ZD3302251405201 issued by the respondent and quash the same.

For Petitioner	:	Mr.Sourabh Samdaria
For Respondent	:	Ms.Amirtha Poonkodi Dinakaran Government Advocate

*****

O R D E R

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, accepts notice for the respondent.

2. This Writ Petition is being disposed of at the time of admission 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 in Form GST DRC-07 bearing Ref.No. GSTIN:33AEAPV0497E1ZK dated 14.02.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 27.11.2024, wherein the Petitioner was also called upon to file a reply and appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order dated 14.02.2025.

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 12.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *de novo* adjudication.

6. The learned counsel has made an endorsement to that effect which is extracted hereunder:-

"I am willing to pay 25% of taxable amount."

7. Recording the above consent given by the petitioner, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 25% 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 14.02.2025 as an addendum to the Show Cause Notice dated

27.11.2024 .

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 shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 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.

18.03.2026

Index: Yes/No
Speaking Order : Yes/No
Neutral Citation Case : Yes/No

mk

To

Assistant Commissioner (ST) (FAC)
Krishnagiri – 2 Assessment Circle
Collector Office Back Side
Krishnagiri, Tamil Nadu.

C.SARAVANAN, J

mk

W.P.No.10674 of 2026

18.03.2026