IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7884 of 2026
and
W.M.P.Nos.8529 and 8532 of 2026

S J Enterprises
Rep By Its Proprietrix
Jeevitha,
No.205/115-1, Kongu Complex, Gandhipuram,
Narasingapuram,(po)
Attur-636 108.

..Petitioner(s)

Vs

The Deputy State Tax Officer 1,
Attur (Rural) circle,
Attur.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent herein in GSTIN:33AWAPJ1407E1ZB/2018-19 and quash the proceeding dated 16.04.2024 passed therein and further direct the respondent to consider the Rectification Petition dated 09.01.2026 filed by the petitioner.

For Petitioner(s): Mr.Raveendran B

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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. The Petitioner is before this Court against the impugned order dated 16.04.2024, whereby, proposal in Show Cause Notice in Form GST DRC – 01 dated 28.12.2023 has been confirmed in the absence of a reply to the aforesaid Show Cause Notice despite three reminders on 30.01.2024, 28.02.2024 and 05.04.2024. In fact the said Notice in Form GST DRC – 01 dated 28.12.2023 as preceded intimation in Form GST ASMT – 10 dated 04.09.2023 intimation in Form GST DRC – 01A dated 21.12.2023.

4. The case of the Petitioner appears to be that Petitioner's GST Registration was cancelled on 09.02.2019 with retrospective effect from 21.08.2017 pursuant to a Show Cause Notice dated 21.12.2018.

5. It is submitted that the Petitioner became aware of the impugned order only after the recovery proceedings are initiated and therefore the Petitioner filed an application for Rectification of the impugned order on 09.01.2026 which is said to have been pending.

6. 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.

7. The learned Government Advocate for the Respondent submits that this Writ Petition is liable to be dismissed, as there are no fault can be found while passing the impugned order.

8. Heard the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

9. The relief sought for by the Petitioner to quash the impugned order based on the grounds in the affidavit filed in support of the present Writ Petition and the perusal of the records is not made out. Therefore, this Writ Petition deserves to be dismissed.

10. Considering the fact that the Petitioner has suffered an ex-parte order on 16.04.2024, the impugned order is quashed and 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.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 28.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 16.04.2024 as an addendum to the Show Cause Notice dated 28.12.2023.

12. 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.

13. 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.

14. 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.

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

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

27-02-2026

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

To

The Deputy State Tax Officer 1,
Attur (Rural) circle,
Attur.

C.SARAVANAN, J.

jas

WP No. 7884 of 2026
and
W.M.P.Nos.8529 and 8532 of 2026

27-02-2026