IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.02.2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

W.P.No.7854 of 2026
and
W.M.P.Nos.8478 & 8480 of 2026

M/s.Kaja HardwarevStores
Rep by its Proprietor – P.K.Kaja Mohideen
168, Nehruji road,
Villupuram – 605602.

Petitioner

Vs

The Deputy State Tax Officer – 1,
Office of the Deputy Commercial Tax Officer,
Villupuram – II, Assessment Circle,
Villupuram.

Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of Respondent in Impugned Order in proceedings vide GSTIN:33BLXPK6448M2Z7/2021-22 dated 03.12.2025 along with consequential order in Form GST DRC-07 bearing a Ref No. ZD3312250479939 dated 03.12.2025 for the tax period April 2021 to March 2022 to quash the same.

For Petitioner:	Mr.K.Vignesh Kumar
For Respondent:	Mr.V.Prashanth Kiran, Government Advocate.

ORDER

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 03.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 17.09.2025 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 03.12.2025.

4. The Petitioner was also issued with Reminders on 16.10.2025, 28.10.2025 and 13.11.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 22.10.2025, 03.11.2025 and 19.11.2025. Thus, the impugned Order has been passed.

5. The present Writ Petition has been filed on 24.02.2026, within the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017.

6. 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.

7. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

> *"Petitioner ready to pay 10% of the disputed tax and remand back the matter to the proper office."*

8. 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% 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.

9. 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 17.09.2025 together with requisite

documents to substantiate the case by treating the impugned Order dated 03.12.2025 as an addendum to the Show Cause Notice dated 17.09.2025.

11. 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.

12. 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.

13. 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.

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

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

26.02.2026

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

To

The Deputy State Tax Officer – 1,
Office of the Deputy Commercial Tax Officer,
Villupuram – II, Assessment Circle,
Villupuram.

C.SARAVANAN J.

kmm

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