



WEB COPY



W.P.No.10566 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10566 of 2026
and
W.M.P.Nos.11449 & 11450 of 2026

JP Industries,
Rep by its Proprietor Dhanaramchoudary Vajarampatel,
199, Theerthagiri Kottai, Chinnapanamutlu,
Krishnagiri -635201

... Petitioner

Vs.

Assistant Commissioner (ST)
Krishnagiri-2 Assessment Circle,
1st Floor, Collector Office back side,
Krishnagiri, Tamil Nadu

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records relating to the impugned order in GSTIN::33AEAPV0497E1ZK (FY 2024-25) dated 02.06.2025 passed by the respondent and its consequential Demand Order dated 03.06.2025 having Reference No.ZD3306250132302 issued by the respondent and quash the same.

For Petitioner : Mr.Sanskar Samdaria S

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate



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ORDER

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

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 02.06.2025 and the consequential Demand Order dated 03.06.2025, both in FORM GST DRC-07, passed under the provisions of the respective GST enactments.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 14.02.2025 has been confirmed, as the petitioner failed to reply to the said Show Cause Notice.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments, against the impugned order has already expired. The present writ petition has been filed only on



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6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 25% of the disputed tax confirmed by the impugned order dated 02.06.2025 and he has also made an endorsement to that effect in the court bundle and therefore, the learned counsel seeks one opportunity for de novo adjudication. The said endorsement is extracted hereunder:-

“I am willing to depositing 25% of Disputed Tax amount”.

7. In view of the above, the case is remitted back to the respondent to pass a fresh order on merits, 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 impugned Show Cause Notice dated 14.02.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 02.06.2025 as an addendum to the aforesaid show cause notice.



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9. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh 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.

10. It is needless to state that, before passing any such order, the petitioner shall be heard.

11. The attachment of the petitioner's bank account, if any, shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

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.



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13. This Writ Petition stands disposed of with the above directions.

Consequently, connected miscellaneous petitions are closed. No costs.

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sr

Index:yes/no

Website:yes/no

Neutral Citation : Yes / No

To

Assistant Commissioner (ST)
Krishnagiri-2 Assessment Circle,
1st Floor, Collector Office back side,
Krishnagiri, Tamil Nadu



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C.SARAVANAN, J.

SR

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