IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.9304 of 2026
and
W.M.P.Nos.10018 and 10019 of 2026

Srinivasa Silvers,
Represented by its Proprietor
S.Selvam ... Petitioner

Vs.

Assistant Commissioner (ST),
Sevapet Assessment Circle,
Pitchards Road,
Hasthampatty, Salem – 636 007. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order dated 13.02.2025 passed by the respondent in GSTIN: 33FJSPS6774M1Z0/2020-2021 and quash the same.

For Petitioner : Mr.P.Jawahar Surya
For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes 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 bearing GSTIN: 33FJSPS6774M1Z0/2020-2021 dated 13.02.2025 (digitially signed on 14.02.2025) along with summary of order in Form GST DRC-07 bearing Ref.No.ZD330225142607L dated 14.02.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 wherein the Petitioner was also called upon to file a reply by 24.12.2024.

4. The Petitioner was also issued with Reminders on 23.01.2025, 29.01.2025 and 05.02.2025 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 hearings. Thus, the impugned Order has been passed.

5. 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. The present Writ Petition has been filed only on 04.03.2026.

6. 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.

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

> "abide by the conditions imposed by this Court to deposit 25% of the tax to remit the matter."

8. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% 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 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 13.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

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 shall also stand automatically vacated.

12. 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.

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.

12.03.2026

Neutral Citation : Yes / No

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<u>To</u>:

Assistant Commissioner (ST),
Sevapet Assessment Circle,
Pitchards Road,
Hasthampatty, Salem – 636 007.

C.SARAVANAN, J.
arb

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