



WEB COPY

WP No. 8604 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8604 of 2026

and

WMP.Nos.9282 9283 of 2026

Tvl Eastern Engineers,
Rep by its proprietor P.Selvaraj
SF 418, Covai Main Road, Karukkankattu Pirivu,
Olappalayam Post,
Perundurai Taluk,
Erode - 638 052
GSTIN.33BLRPS4392G3ZI

..Petitioner

Vs

The Assistant Commissioner (ST)
Office of the Assistant commissioner
Perundurai Assessment circle
Station:3rd floor, New Integrated Tax Building
S.F.No.400/1,7,846 Pudur B Village
Erode-638 002

..Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the impugned proceedings of the Respondent in GSTIN 33BLRPS4392G3ZI/2021-2022, dated 05.11.2025 and the consequential Summary Order of the impugned proceedings vide Form GST DRC-07 in Reference No. ZD331125072253S dated 05.11.2025 for the Tax Period April 2021 - March 2022 and quash the same.

For Petitioner : Mr.Kowsickvel.S

For Respondent : Mrs.K.Vasanthamala,
Govt. 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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 05.11.2025, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 30.07.2025 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 05.11.2025.

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. The present Writ Petition has been filed only on 27.02.2026.

5. 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.



6. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

“ Depositing 10% of tax and Remit back to AO”.

7. 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.

8. 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.07.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 05.11.2025 as an addendum to the Show Cause Notice dated 30.07.2025.



10. 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.

11. 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.

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.

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

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

Neutral Citation: Yes/No
gv

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To

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C.SARAVANAN J.

GV

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