IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8069 of 2026
and
W.M.P.Nos.8732 and 8733 of 2026

M/s.Sakthi Poly Products
Rep by its Partner-P Subramaniam,
6/169, Chennimalai to Kangyam Road,
Maravapalayam, Kangayam,
Tiruppur,
Tamil Nadu-638 701.

..Petitioner(s)

Vs

The Assistant Commissioner(ST)(FAC)
Office of the Assistant Commissioner,
Kangeyam Assessment Circle,
Tiruppur -III,
Tamil Nadu.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings passed by the Respondent in order vide GSTIN 33ABHFS4258E1Z8/2023-24 dated 19.09.2025 along with consequential summary of order in FORM GST DRC 07 bearing no.ZD330925236128A dated 19.09.2025 passed under section 74 of the act, for FY 2023-24 to quash the same.

For Petitioner(s): M/s.A.Rithika

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 19.09.2025 long after the expiry of limitation under Section 107 of the respective GST enactments. The impugned order appears to have been passed after considering the Petitioner's reply and as such there is no scope for interfering with the impugned order.

4. At best, liberty is granted to the Petitioner to file a statutory appeal before the Appellate Authority.

5. 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 *denovo* adjudication and she has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

"Petitioner willing to pay 25%"

6. 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 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.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, liberty is granted to the Petitioner to file a statutory appeal before the Appellate Authority subject to the Petitioner depositing 25% 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.11.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 19.09.2025 as an addendum to the Show Cause Notice dated 27.11.2023.

9. In case the Petitioner complies with the above stipulations, the Appellate Authority shall consider and dispose of the appeal without further reference to the limitation. 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 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.

11. 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.

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

13. 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
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To

The Assistant Commissioner(ST)(FAC)
Office of the Assistant Commissioner,
Kangeyam Assessment Circle,
Tiruppur -III,
Tamil Nadu.

C.SARAVANAN, J.

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