



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.8974 of 2026

and

W.M.P.Nos.9677, 9679 & 9682 of 2026

M/s. Shilpa Textiles
(Represented by its Proprietor Mrs. Geeta Chawla),
30B, Kamaraj Nagar, 1st Street,
College Road, Tiruppur,
Tamil Nadu - 641603.

..Petitioner

Vs

1. The Assistant Commissioner (ST)(FAC),
Lakshmi Nagar Assessment Circle,
No 17, 1st Floor, Emperor Building,
Indira Nagar 1st street, Avinashi Road,
Tiruppur - 641603.

2. The Branch Manager,
Bank of Baroda,
(IFSC – BARB0KANASH),
Ashoknagar Branch, (Kanpur Metro),
No. 10/25-26, 80 Feet Road,
Fazal Ganj, Kanpur - 208012.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for records on the files of the 1st Respondent herein in Form GST DRC - 07 vide Reference No. ZD3308250665743 dated 07.08.2025 along with its detailed order vide GSTIN: 33AGJPC3789P1ZU/2022-23 dated 07.08.2025 for the tax period Apr 2022 - Mar 2023 and quash the same.



For Petitioner : Mr.K.A.Parthasarathy
For Respondents : Mr.C.Harsharaj,
Special Government Pleader,
For R1.

ORDER

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

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 07.08.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 30.11.2024 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 07.08.2025.

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 20.02.2026.



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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.

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

“The petitioner undertakes to pay 25% of the disputed tax.”

7. Recording the above submission, 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 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 30.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 07.08.2025 as an addendum to the Show Cause Notice dated 30.11.2024.



9. In case the Petitioner complies with the above stipulations, the second 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.

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 second 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.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

kmm

To

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C.SARAVANAN, J.

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