IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9375 of 2026
and
WMP Nos.10102 & 10104 of 2026

Tvl.S.K. Agencies,
Re. by its Proprietor
Kannagi,
No.14/208, Panneer Selvam Street,
Kaveripattinam Post,
Krishnagiri 635 112.

Petitioner(s)

Vs

The Assistant Commissioner (ST) (FAC)
Krishnagiri -1 Circle,
Krishnagiri.

Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, to call for the records of the respondent herein in GSTIN : 33COCPK9851B1Z4/2017-18 dated 26.09.2024 and consequential rectification order passed in GSTIN: 33COCPK9851B1Z4/2017-18 dated 25.01.2025 and quash the same.

For Petitioner: Mr.B.Raveendran

For Respondent: Mr.C.Harsha Raj
Special Government Pleader

ORDER

Mr.C.Harsha Raj, 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 assessment order dated 26.09.2024 and the rectification order dated 25.01.2025. The aforesaid assessment order dated 26.09.2024 was an ex parte order, since the petitioner had failed to file a reply to the Show Cause Notice in Form DRC-01 dated 30.09.2023, despite the several reminders and hearings fixed on several dates.

4. It is in the background that the petitioner filed an application for rectification of the aforesaid order dated 26.09.2024 by filing an application on 27.12.2024, which came to be rejected vide order dated 25.01.2025. The petitioner has now approached this Court long after the expiry of limitation.

5. The learned counsel for the petitioner submitted that the entire

disputed tax has been paid pursuant to the recovery proceedings initiated under Section 142(B) read with 79(1)(C) of the GST Act, 2017 and the amount was remitted by issuance of Demand Draft in favor of “The Assistant Commissioner (ST), Krishnagiri-I” from the petitioner’s Bank on 15.09.2025 and the copy of the communication dated 15.09.2025 is enclosed in the Court bundle.

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, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% 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. Needless to state, any amount already recovered from the petitioner shall be adjusted towards the 50% pre-deposit of the disputed tax demand, subject to verification by the respondent.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 26.09.2024 as an addendum to the Show Cause Notice dated 30.09.2023.

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 shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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 1st Respondent shall give due notice to the Petitioner.

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

11-03-2026

Jd
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To
The Assistant Commissioner (ST) (FAC)
Krishnagiri -1 Circle,
Krishnagiri.

C.SARAVANAN J.
jd

WP No. 9375 of 2026

11-03-2026