IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.9091 of 2026
and
W.M.P.Nos.9816 & 9820 of 2026

Tvl. Sri Chetan Enterprises,
Rep. by its Proprietor – Manakchand Ladha,
No.1, Krishna Moorthy Thottam,
Karungalpalayam, Erode – 638 004.
GSTIN:33AAVPL8102B2ZW

..Petitioner

Vs

The Deputy State Tax Officer-2,
Office of the Deputy Commercial Tax Officer,
Nethaji Road Assessment Circle,
Erode.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the impugned proceedings of the Respondent in GSTIN:33AAVPL8102B2ZW/2022-2023 dated 02.04.2025 and the consequential Summary Order of the impugned proceedings vide Form GST DRC-07 in Reference No.ZD330425013173Y dated 02.04.2025 for the Tax Period April 2022 – March 2023, quash the same.

For Petitioner	:	Mr.S.Kowsickvel
For Respondent	:	Mrs.Amirtha Poonkodi Dinakaran, Government Advocate

ORDER

Mrs.Amirtha Poonkodi Dinakaran, 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 02.04.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 07.02.2025 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 02.04.2025.

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 03.03.2026.

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 deposit 25% of tax and remit back to AO."*

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 07.02.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 02.04.2025 as an addendum to the Show Cause Notice dated 07.02.2025.

9. 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.

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.

10.03.2026

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

kmm

To

The Deputy State Tax Officer-2,
Office of the Deputy Commercial Tax Officer,
Nethaji Road Assessment Circle,
Erode.

C.SARAVANAN, J.

kmm

W.P.No.9091 of 2026

10.03.2026