IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8182 of 2026
and
W.M.P.Nos.8863 and 8865 of 2026

Tvl.JAISWAL MOTORS,
A Proprietorship Concern,
Represented By Its Accountant,
Ms Kalaivani Suresh.

..Petitioner(s)

Vs

1. The State Tax Officer (FAC),
   Thiruvallikeni Assessment Circle,
   No.333, 3rd Floor,
   The Integrated Building for Commercial Taxes
   and Registration Department,
   (South Tower),Nandanam,
   Chennai-600 035.

2. The Commissioner of Commercial Taxes,
   The Commercial Taxes Department,
   Ezhilagam, Chepauk, Thiruvallikeni, South-I,
   Chennai South, Pincode-600 005.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the Impugned Order vide Form GST DRC-07 dated 24.02.2025 passed by the 1st Respondent in Ref.No. ZD330225250415R under Section 73 of the TNGST Act for the tax period April 2020 to March 2021, in respect of the petitioner bearing GSTIN No.33ADLPR8414P1ZV, and quash the same as illegal, arbitrary and violative of natural justice, and consequently direct to remand the matter back to the 1st Respondent for fresh adjudication after affording proper opportunity of personal hearing and further forbear the Respondent from initiating or continuing any coercive or recovery actions pursuant to the aforesaid impugned proceedings.

For Petitioner(s): Mr.V.Narendran

For Respondent(s): Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the Respondents.

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 Additional Government Pleader for the Respondents.

3. The petitioner is before this Court against the impugned order dated 24.02.2025 whereby proposal in Show Cause Notice in Form GST DRC – 01 dated 25.11.2024 issued for the tax period 2020-2021 has been confirmed in absence of a proper reply to the Show Cause Notice.

4. The learned counsel for the Petitioner submitted that *post facto* the Petitioner has also discharged the tax liability on 11.02.2026 with a view to avoid coercive steps. He further submits that the Petitioner may be given one

opportunity to explain the case afresh.

5. The learned Additional Government Pleader for the Respondents are however unable to confirm the same.

6. 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 he has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

"Petitioner is willing to deposit 25% of the disputed tax."

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 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.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 24.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

10. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned order, shall be adjusted towards the aforesaid pre-deposit of 25% as ordered above. This will be however subject to verification by the Respondents.

11. In case the Petitioner complies with the above stipulations, the 1st 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.

12. 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.

13. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

14. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

15. 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

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C.SARAVANAN, J.

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