IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8973 of 2026
and
WMP Nos.9678 & 9683 of 2026

Om Sai Ram Traders
Represented by its Proprietor S Sidhuraj
No.208 Achu Raman Street,
Shevapet, Salem-636 002

..Petitioner(s)

Vs

Assistant Commissioner (ST) (FAC)
Salem Rural Assessment circle,
Pitchards Road, Hasthampatty, Salem -636 007

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the impugned order passed by the respondent SCN GSTIN : 33DXLPS4867N1ZH/2023-24 dated 30.08.2025 and quash the same.

For Petitioner(s): Mr. Jawahar Surya

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 demand proposal dated 30.08.2025, whereby proposal in Show Cause Notice in GST DRC-01 dated 26.02.2025 has been confirmed on the ground that the Petitioner failed to respond to the same.

4. The Petitioner was also issued with Reminders on 04.07.2025, 26.07.2025 and 26.08.2025, which called upon the Petitioner to appear for a personal hearing. The Petitioner had not appeared for the personal hearing fixed on 10.07.2025, 01.08.2025 and 28.08.2025 and thus, suffered the impugned order dated 30.08.2025.

5. Learned counsel for the Petitioner submitted that the Petitioner failed to file a reply through the Online portal in Form GST DRC-06. However, he filed a manual reply on 15.03.2025, which has been acknowledged by the Respondent in the Petitioner's Delivery Register.

6. Learned Special Government Pleader for the Respondent is unable to confirm the same.

7. 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.

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

> *"Abide by the conditions imposed by this Court to deposit 25% of the tax to remand the matter back."*

9. Under similar circumstances, this Court has, in several cases, quashed the impugned orders and remitted the matter back to the Respondent to pass fresh orders on terms, subject to the 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.

10. 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 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.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.02.2025, together with requisite documents to substantiate the case, by treating the impugned Order dated 30.08.2025 as an addendum to the Show Cause Notice dated 26.02.2025.

12. 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.

13. 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 dated 30.08.2025.

14. 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.

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

16. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

09-03-2026

Neutral Citation: Yes/No
klt

To

1. The Assistant Commissioner (ST) (FAC)
   Salem Rural Assessment circle,
   Pitchards Road, Hasthampatty,
   Salem -636 007

C.SARAVANAN, J.

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