



WEB COPY



W.P.No.9429 of 2026

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 12.03.2026

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.9429 of 2026

and

W.M.P.Nos.10146 and 10147 of 2026

M/s.Karthi Industries,  
Represented by its Proprietor  
Tandapani Ayyasamy

... Petitioner

Vs.

1.The Assistant Commissioner,  
Avarampalayam Circle,  
Balasundharam Road,  
Coimbatore – 641 018.

2.The Commercial Tax Officer,  
Avarampalayam Circle,  
Balasundharam Road,  
Coimbatore – 641 018.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the Impugned Order issued vide FORM DRC-07 in Ref.No.ZD330225280590L dated 27.02.2025 for the Assessment Year 2020-2021 by the 1<sup>st</sup> Respondent and quash the same.



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For Petitioner : Mr.G.Derrick Sam

For Respondents : Mrs.K.Vasanthamala  
Government Advocate

### **ORDER**

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in Form GST DRC-07 bearing Ref.No.ZD330225280590L dated 27.02.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 23.11.2024 wherein the Petitioner was also called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 27.02.2025.



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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 05.03.2026.

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 *de novo* adjudication.

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

“The Petitioner undertaken to deposit 25% of the tax demanded.”

7. Under similar circumstances, Orders have been quashed and cases have been remitted back 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.



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8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1<sup>st</sup> Respondent to pass a fresh order subject to the Petitioner depositing 25% of the disputed tax in cash 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 23.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 27.02.2025 as an addendum to the Show Cause Notice dated 23.11.2024.

10. In case the Petitioner complies with the above stipulations, the 1<sup>st</sup> 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.



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11. It is made clear that bank attachment shall be lifted subject to the deposit of 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.

12. In case the Petitioner fails to comply with any of the stipulations, the 1<sup>st</sup> 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 1<sup>st</sup> Respondent shall give due notice to the Petitioner.

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

**12.03.2026**

Neutral Citation : Yes / No

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**C.SARAVANAN, J.**  
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