IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 9090 of 2026 and WMP Nos. 9813 & 9815 of 2026

WP No. 9093 of 2026 and WMP Nos.9818 & 9819 of 2026

WP No. 9109 of 2026 and WMP Nos.9832 & 9833 of 2026

Tvl. BRINDHA SRI TEXTILES
Represented by its Proprietor
Barugur Chinnaraj Thiruvengadam
24A, Near Bargur Textile Market,
Bargur, Krishnagiri, Tamil Nadu-635 104

..Petitioner
(in all cases)

Vs

The Deputy Commercial Tax Officer
Krishnagiri II, Krishnagiri, Hosur.

..Respondent
(in WP.9090 of 2026)

The Assistant Commissioner,
Krishnagiri -II, Krishnagiri, Hosur.

..Respondent
(in WP.9093 & 9109/2026)

COMMON PRAYER : Writ Petitions filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari to call for the records pertaining to the impugned Order in Form GST DRC 07 bearing reference no. **ZD330625025239G/2018-2019 dated 03.06.2025, ZD330725057918W/2018-2019 dated 07.07.2025, and ZD3306243607574/2018-2019 dated 28.06.2024, respectively,** issued by the Respondent and quash the same.

Appearance in all cases:

For Petitioner(s): Mr. S. Arivindh
For Respondent(s): Mr. T.N.C. Kaushik,
Additional Government Pleader

COMMON ORDER

By this common order, all the three Writ Petitions are being disposed of.

2. In these Writ Petitions, the Petitioner has challenged the Impugned Assessment Orders passed by the Respondent for the respective Tax periods as detailed below:-

W.P.No.	Tax Period	Date of Show Cause Notice	Date of Impugned Assessment Order
9090 of 2026	2018-2019	10.07.2024	03.06.2025
9093 of 2026	2018-2019	08.07.2024	07.07.2025
9109 of 2026	2018-2019	09.11.2023	28.06.2024

3. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Assessment Orders have already expired. The present Writ Petitions have been filed only on 03.03.2026.

4. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax in W.P.Nos.9090 & 9093 of 2026 and pre-deposit of 50% of the disputed tax in W.P.No.9109 of 2026 and as a condition for *denovo* adjudication.

5. The learned counsel for the Petitioner has also made the following endorsement to that effect in each of the Court bundles which are extracted commonly hereunder:-

> *"**In W.P.No.9090 of 2026:***
> *The Petitioner is willing to deposit 25% of the tax demand proposed in the Impugned Order dated 03.06.2025.*
> ***In W.P.No.9093 of 2026:***
> *The Petitioner is willing to deposit 25% of the tax demand proposed in the Impugned Order dated 07.07.2025*
> ***In W.P.No.9109 of 2026:***
> *The Petitioner is willing to deposit 50% of the tax demand proposed in the Impugned Order dated 28.06.2025."*

6. 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.

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 25% in W.P.Nos.9090 & 9093 of 2026 and 50% in W.P.No.9109 of 2026, 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 replies to the respective Show Cause Notices in GST DRC-01 together with requisite documents to substantiate the defence by treating the respective impugned Assessment Orders as an addendum to the respective Show Cause Notices.

9. Amount which has already been recovered from the Petitioner or paid by the Petitioner against the disputed tax confirmed vide impugned Assessment Orders shall be adjusted towards the pre-deposit of 25% in W.P.Nos.9090 & 9093 of 2026 and 50% in W.P.No.9109 of 2026, of the disputed tax as ordered above. This will be, however, subject to verification of the Respondent.

10. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass final orders 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/lifted.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% in W.P.Nos.9090 & 9093 of 2026 and 50% in W.P.No.9109 of 2026, 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 Assessment Orders.

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 these Writ Petitions were dismissed *in limine* today.

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

14. These Writ Petitions stand disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are also closed.

09-03-2026

Neutral Citation: Yes/No

klt

To

1. The Deputy Commercial Tax Officer
Krishnagiri II, Krishnagiri, Hosur.

2. The Assistant Commissioner,
Krishnagiri -II, Krishnagiri, Hosur.

C.SARAVANAN, J.

klt

WP Nos.9090, 9093 & 9109 of 2026
and
WMP Nos.9813, 9815, 9818, 9819, 9832 & 9833 of 2026

09-03-2026