IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10699 of 2026
and
W.M.P.Nos.11618 and 11621 of 2026

Tvl SRI AMMAIAPPAN ENTERPRISES,
Rep. by its Proprietor Rajendiran Tamilselvan,
No. 53, Road Street, Veerananallur,
Cuddalore - 608 301.

..Petitioner(s)

Vs

1. The Union of India,
   Represented by
   The Secretary of Government of India,
   Ministry of Finance, New Delhi-110 001.

2. The Goods And Services Tax Council,
   5th Floor Tower-II, Jeevan Bharati Building,
   Janpath Road, Connaught Palace,
   New Delhi.

3. The State of Tamil Nadu
   Represented by its Secretary to Government,
   Commercial Taxes and Registration
   Department Secretariat,
   Fort St. George, Chennai – 600 009.

4. The Deputy Commissioner (Appeal),
   No.4 Bharathiyar Salai, Fort Round Road,
   Vellore – 632 001.

5. The Deputy Commercial Tax Officer - I,
   Chidambaram II, Cuddalore Division,
   Commercial Tax Building, Near Court,
   C.Mutlur, Bye Pass Road,
   Chidambaram – 608 102.

..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 records of the impugned order in DRC-07 bearing Ref No.ZD330424151608G in GSTIN/ID :33AZQPT1332D1ZH/2018-19 dated 20.04.2024 passed by the fifth respondent and to quash the same.

For Petitioner(s): M/s. M.S. Niranjhan

For Respondent(s): Mr.S.M.Deenadayalan
Senior Standing Counsel
for R1 and R2

Mr.C.Harsharaj
Special Government Pleader
for R3 and R4

ORDER

Mr.S.M.Deenadayalan, learned Senior Standing Counsel takes notice for R1 and R2 and Mr.C.Harsharaj, learned Special Government Pleader takes notice for R3 and R4.

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 Senior Standing Counsel for R1 and R2 and the learned Special Government Pleader for R3 and R4.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 20.04.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.05.2023 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 20.04.2024.

4. The learned counsel for the Petitioner submits that the impugned demand is contrary to the proposal contained in the Show Cause Notice in Form GST DRC – 01 dated 25.05.2023.

5. At this stage, the learned counsel for the Petitioner further submits that the Petitioner is willing to pre-deposit 25% of the disputed tax which is equivalent to the 50% of the amount proposed in the Show Cause Notice in Form GST DRC – 01 dated 25.05.2023 as a condition for *denovo* adjudication.

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

> *"The Petitioner undertakes to pay 50% of DRC-1A S.C.N (or) 25% of the Tax demanded in order impugned dated 20.04.2024."*

7. In view of the above, the case is remitted back to the Respondents to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax confirmed vide impugned order dated 20.04.2024 / 50% of the amount proposed in the Show Cause Notice in Form GST DRC – 01 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 25.05.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 20.04.2024 as an addendum to the Show Cause Notice dated 25.05.2023.

9. 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% of the disputed tax confirmed vide impugned order dated 20.04.2024 / 50% of the amount proposed in the Show Cause Notice in Form GST DRC – 01 as ordered above. This will be however subject to verification by the Respondent.

10. In case the Petitioner complies with the above stipulations, the concerned 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax confirmed vide impugned order dated 20.04.2024 / 50% of the amount proposed in the Show Cause Notice in Form GST DRC – 01 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 concerned 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 concerned 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.

17-03-2026

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

1. The Union of India,
   Represented by The Secretary of Government of India,
   Ministry of Finance,
   New Delhi-110001.

2. The Goods And Services Tax Council
   5th Floor Tower-II, Jeevan Bharati Building, Janpath Road,
   Connaught Palace, New Delhi

3. The State of Tamil Nadu
   Represented by its Secretary to Government,
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C.SARAVANAN, J.

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