IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10206 of 2026
AND
WMP Nos.11043 & 11046 OF 2026

Sri Kondathu Kaaliamman Textiles
Represented by its Proprietor, Anguraj,
Doing business at
No. 404/2/524,
PN Road,
Tiruppur - 641602

..Petitioner(s)

Vs

The Assistant Commissioner (st) (fac)
North-2 Circle, Tiruppur,
Third Floor, Commercial Taxes Building,
42, Kumaran Road,
Tiruppur.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to quash the Order in DRC-07 dated 30.05.2025 and the accompanying proceedings in GSTIN 33CQWPA5670G1ZN/2020-21 for the assessment year 2020-2021, issued by the respondent quash the same.

For Petitioner(s): Mr.M.Abishek

For Respondent(s): Mr.C.Harsharaj, Spl GP

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. In this Writ Petition, the Petitioner has challenged the impugned Order issued in GST FORM DRC-07 dated 30.05.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 20.03.2025 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 30.05.2025.

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 10.03.2026.

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 *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 is ready to deposit 25% of the disputed tax ".

7. In view of the above, 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 20.03.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 30.05.2025 as an addendum to the Show Cause Notice dated 20.03.2025.

9. 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.

10. 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.

11. 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.

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

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

17-03-2026

Neutral Citation: Yes/No
GV

To

The Assistant Commissioner (st) (fac)
North-2 Circle, Tiruppur,
Third Floor, Commercial Taxes Building,
42, Kumaran Road,
Tiruppur.

C.SARAVANAN J.

GV

WP No. 10206 of 2026
AND
WMP NO. 11043 OF 2026,WMP NO. 11046 OF 2026

17-03-2026