IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11973 of 2026
and W.M.P. Nos.13069 & 13070 of 2026

Tvl.SRI SAI MURUGAN CONDUCTORS
Represented by its Partner Mr PALANI,
4/5 SIDCO Industrial Estate,
Mettur, Salem, Tamil Nadu-636 402.

..Petitioner(s)

Vs

1. The Assistant Commissioner
   Mettur, Salem-II
   Salem, Tamil Nadu-636 402.

2. Tamilnadu Merchantile Bank Ltd.,
   Rep. by its Senior Manager,
   61, Armuga Achari Street, Dharmapuri,
   Tamil Nadu-636701.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned order in form GST DRC-07 under Section 73 of the TNGST Act, 2017, for the assessment period 2022-2023, with Ref. No.ZD330925194445Z - Office of Assistant Commissioner Mettur Salem-II, dated 17.09.2025, issued by the Respondent herein uploaded along with the summary of the order, quash the same and direct the Respondent to pass a fresh order after providing an opportunity of being heard to the Petitioner.

For Petitioner(s): Mr.Nikitha Raigur

For Respondent(s): Mr.C.Harsharaj,
Special Government Pleader (For R1)

O R D E R

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the 1st 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 1st Respondent.

3.In this Writ Petition, the Petitioner has challenged the impugned Order dated 17.09.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 04.06.2025 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 17.06.2025.

4.The Petitioner was also issued with Reminders on 17.07.2025 and 11.08.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 17.06.2025. Thus, the impugned Order has been passed.

5. 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 long before. However, the present Writ Petition has been filed only on 24.03.2026.

6.Learned counsel for the Petitioner fairly concedes that the Petitioner agrees for pre-deposit of 25% of the disputed tax as a condition for *denova-adjudication.*

7.The learned counsel for the petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

> *"Petitioner undertake to pay 25% of the disputed tax less any amount already paid/recovered."*

8.Recording the above consent, the case is remitted back to the 1st 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.

9.Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 04.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 17.09.2025 as an addendum to the Show Cause Notice dated 04.06.2025.

10.In case the Petitioner complies with the above stipulations, the 1st 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 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 1st 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 1st 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.

30-03-2026

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

To
The Assistant Commissioner
Mettur, Salem-II
Salem, Tamil Nadu-636 402.

C.SARAVANAN, J.

GSA

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