IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.10863 of 2026
and
W.M.P.Nos.11807 & 11814 of 2026

Tvl. Amuthaselvan Thyagu,
Proprietor of Sri Andal Enterprises
NH 45, Near Nokia Company, Bangalore
Highway, Sriperumbudur,
Kanchipuram – 602 105.

..Petitioner

Vs

1. The Deputy State Tax Officer - I (ST)
   Sriperumbudur Assessment Circle
   No. 4/109 Bangalore Highway,
   Nazarathpet, Chennai 123.

2. The Bank Manager
   Indian Overseas Bank,
   SIPCOT Project Office, SIPCOT Industrial
   Park, Irungattukottai, Sriperumbudur.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the 1st Respondent in proceedings in GSTIN: 33ALMPT9102HIZX/2021-22 dated 28.10.2025 and quash the same as illegal, invalid, without authority of law, and in violation of the principles of proper natural in the justice.

For Petitioner	:	Mr.Vijayakumar D
For Respondents	:	Mrs.K.Vasanthamala, Government Advocate, For R1.

ORDER

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

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 28.10.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.08.2025 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 28.10.2025.

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 long before. However, the present Writ Petition has been filed only on 13.03.2026.

5. The learned counsel for the petitioner submits that the petitioner has already deposited 25% of the disputed tax. In support of this, the petitioner has produced a copy of the payment receipt dated 20.12.2025.

6. The learned counsel for the Respondent, however, is unable to confirm whether the aforesaid amount of Rs.51,034/-, for which the receipt was issued, pertains to the demand confirmed by the impugned order.

7. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *de novo* adjudication.

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

> *"Petitioner willing to deposit 10% disputed tax. Already Rs.51,034/- was paid on 20.12.2025."*

9. Recording the above consent given by the petitioner, the case is remitted back to the first Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% 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.

10. In case there has been any recovery or any other amount paid by the Petitioner towards the tax liability confirmed vide impugned order dated 28.10.2025, the same shall be set off against the pre-deposit of 25% as ordered above. This shall however be subject to verification by the Respondents.

11. In case the Petitioner complies with the above stipulations, the first Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, without reference to limitation. 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% 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.

13. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

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

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

25.03.2026

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

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To

1. The Deputy State Tax Officer - I (ST)
Sriperumbudur Assessment Circle
No. 4/109 Bangalore Highway,
Nazarathpet, Chennai 123.

2. The Bank Manager
Indian Overseas Bank,
SIPCOT Project Office, SIPCOT Industrial Park, Irungattukottai,
Sriperumbudur.

C.SARAVANAN, J.

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