IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9489 of 2026
and WMP Nos.10218 & 10220 of 2026

Ramalinga Ravichandran
No 28, Kannagi Nagar, New
Vandipalayam,
Cuddalore 607 003.

..Petitioner(s)

Vs

1. The Deputy Commercial Tax Officer
Cuddalore (Town) No 102, Bharathi
Road Punjab Nation Bank (2nd Floor)
Manjakuppam, Cuddalore 607 001.

2.The Assistant Commissioner(ST)
No. 102, Bharathi Road, Punjab
National Bank 2nd floor,
Manjakuppam, Cuddalore - 607 001.

..Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records pertaining to the impugned order issued vide FORM DRC-07 in Ref. No. ZD331025222832U dated 23.10.2025 for the assessment year 2022 - 2023 by the 1st respondent and the consequential impugned Recovery notice issued vide DRC 13 dated 29.01.2026 by the 2nd respondent and quash the same.

For Petitioner(s): Mr. Arvindh S

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

ORDER

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

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 23.10.2025, which was preceded by a Show Cause Notice in Ref.No.ZD3312231477895 dated 20.12.2023, 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 23.10.2025.

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. The present Writ Petition has been filed only on 05.03.2026.

5. 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 *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 undertake to pay 10% of the disputed tax demand vide order dated 23.10.2025."*

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 10% 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.

8. 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 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 20.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 23.10.2025 as an addendum to the Show Cause Notice dated 20.12.2023.

10. 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.

11. 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.

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 this Writ Petition was dismissed *in limine* today.

13. Needless to state, before passing any such order, the 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.

13-03-2026

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

To

1.The Deputy Commercial Tax Officer
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Road Punjab Nation Bank (2nd Floor)
Manjakuppam, Cuddalore 607 001

2.The Assistant Commissioner(ST)
No. 102, Bharathi Road, Punjab
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C.SARAVANAN J.

kp

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