IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 9355 of 2026
and
WMP Nos.10078 & 10079 of 2026

M/s.Paras Dyeing and Printing Mills
Rep. by its Partner- Anand Parasmal Golecha,
55/05, 1st Floor, Ritish Building, Kallampalayam,
Rayapuram, Tiruppur, Tamil Nadu- 641 601

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
   Tiruppur (central-2) Circle,
   Tiruppur, Tamil Nadu-641 601.

2. Deputy Commissioner (CT)
   Tiruppur, Tamil Nadu.

3. Deputy Commissioner (GST) (Appeals)
   Tirupur, Tamil Nadu.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari to call for the records relating to the impugned Proceedings passed by the 1st respondent in the order vide GSTIN33AAFFP9516P1ZP/2017-2018 dated 27.06.2022 along with the consequential proceedings under Section 73 of the Act issued vide FORM DRC-07 bearing Ref. No.ZD330722001816O dated 05.07.2022 along with consequential proceedings of Acknowledgement for submission of appeal via FORM GST APL-02 passed by the 3rd respondent bearing Ref No. ZD330425207883F dated 28.04.2025 for the financial year 2017-2018, to quash the same.

For Petitioner(s): M/s. R. Hemalatha

For Respondent(s): Mr. T.N.C. Kaushik,
Additional Government Pleader

ORDER

Mr. T.N.C. Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 27.06.2022, which was preceded by a Show Cause Notice in GST DRC-01 dated 30.12.2020, 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 27.06.2022.

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 04.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to deposit 90% of the disputed tax as a condition for *denovo* adjudication.

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

"I am willing to deposit 90% of tax amount."

7. It is noticed that the Petitioner had already pre-deposited 10% of the disputed tax at the time of filing of an appeal on 24.10.2023.

8. Learned Additional Government Pleader for the Respondents has no objection to remit back the matter before the 1st Respondent for *denovo* adjudication.

9. Recording the above submissions, the Writ Petition is disposed of, remitting the case back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 90% of the disputed tax over and above 10% of disputed tax pre-deposited at the time of filing of an appeal, 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.12.2020, together with requisite documents to substantiate the case, by treating the impugned Order dated 27.06.2022 as an addendum to the Show Cause Notice dated 30.12.2020.

11. In case the Petitioner complies with the above stipulations, the Respondents 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.

12. 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, provided that the Petitioner is not in arrears of any other amount for any other tax period, barring the amount demanded under the impugned Order dated 27.06.2022.

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 Respondents shall issue due notice to the Petitioner.

15. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

09-03-2026

Neutral Citation: Yes/No
klt

To

1. The Assistant Commissioner (ST)
   Tiruppur (central-2) Circle,
   Tiruppur, Tamil Nadu-641 601.

2. The Deputy Commissioner (CT)
   Tiruppur, Tamil Nadu

3. The Deputy Commissioner (GST) (Appeals)
   Tirupur, Tamil Nadu

C.SARAVANAN, J.

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