



W.P.No.10369 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10369 of 2026

and

W.M.P.Nos.11233 and 11234 of 2026

Tvl.Elangovan Silambu Selvan,
Rep.by its Proprietor, Elangovan Selvan
No.2/111, Anna Street,
Oragadam, Kanchipuram,
Tamil Nadu – 602 105.

... Petitioner

Vs.

The Commercial Tax Officer / State Tax Officer,
Oragadam, Sriperumbudur, Kanchipuram.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of respondent Vide GSTIN:33BWLPS2914P1ZX/2019-2020 dated 07.08.2024 passed in FORM GST DRC-07 and quash the same as illegal, error of law, error on the face of record, contrary to the provisions of Goods and Services Tax Act, 2017 and against the principles of Natural Justice and direct the respondent to pass orders on merit after giving an opportunity of personal hearing to the petitioner.

For Petitioner : Ms. L. Sweety
For Respondent : Ms. Amirtha Poonkodi Dinakaran,
Government Advocate



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ORDER

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Ms. Amirtha Poonkodi Dinakaran, learned Government Advocate, 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 Government Advocate for the Respondent.

3. The Petitioner is before this Court against the Impugned Order dated 07.08.2024, whereby proposal in Show Cause Notice dated 22.05.2024 wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus, suffered the Impugned Order dated 07.08.2024.

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 11.03.2026.



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5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% 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:-

“Willing to deposit 50% of disputed tax”

7. Recording the above consent, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% 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 dated 22.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 07.08.2024 as an addendum to the Show Cause Notice dated 22.05.2024.



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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 50% 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.



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13. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

17.03.2026

Neutral Citations: Yes/No
klt

To:

The Commercial Tax Officer / State Tax Officer,
Oragadam, Sriperumbudur, Kanchipuram.



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C.SARAVANAN, J.

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