IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 9882 of 2026
& WMP.Nos.10661 & 10663 of 2026

Tvl. Om Shiv Sakthi Textiles,
Represented by its Proprietor : Mr. Ukaram
Old No 54, New No.5, E.M.Balasubramanian
Street, Thirunagar Colony, Erode – 638 003.

..Petitioner

Vs

Assistant Commissioner-ST
Park Road,
Assessment Circle,
Erode.

..Respondent

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari, calling for the records on the files of the Respondent herein in FORM GST DRC-07 with Reference No: ZD330225256157J dated 25.02.2025 in GSTIN: 33AAPPU6386A1ZE/2020-21 and quash the same.

For Petitioner	:	Mr.N.Chandirasekar
For Respondent	:	Mrs.P.Selvi, Government Advocate

ORDER

Mrs.P.Selvi, 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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 25.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 23.11.2024 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 25.02.2025.

4. The Petitioner was also issued with Reminders on 25.01.2025, 15.02.2025 and 21.02.2025, 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 03.02.2025, 19.02.2025 and 24.02.2025. Thus, the impugned Orders have 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. The present Writ Petition has been filed only on 02.03.2026.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 15% of the disputed tax as a condition for *denovo* adjudication.

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

> *"As per the order of this Hon'ble Court, petitioner is willing to pay 15% disputed tax alone after deducting 10% disputed tax paid at the time appeal"*

8. Recording the above submission, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 15% of the disputed tax in cash or from the Petitioner's Electronic Cash Register over and above 10% pre deposited 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 23.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 25.02.2025 as an addendum to the Show Cause Notice dated 23.11.2024.

10. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned order, shall be adjusted towards the aforesaid pre-deposit of 15% as ordered above. This will be however subject to verification by the Respondent.

11. 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 15% 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 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.

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

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

02.04.2026

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

To

Assistant Commissioner-ST
Park Road,
Assessment Circle,
Erode.

C.SARAVANAN, J.

kmm

W.P.No.9882 of 2026

02.04.2026