IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11149 of 2026
and
W.M.P.Nos.12124 and 12128 of 2026

M/s. Four Brothers Apparels Private Limited.
A Private Limited Company registered under the Companies Act, 2013,
(Represented by Rajaram M-Managing Director),
6B, East Colony, Komarapalayam,
Namakkal-638 183. ... Petitioner
GSTIN:33AABCF2239E1Z6

Vs.

The Commercial Tax Officer,
Office of the Deputy Commercial Tax Officer,
Kumarapalayam Assessment Circle,
Namakkal-638 183. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned Order in Original bearing Reference No.GSTIN:33AABCF2239E1Z6/2021-22 dated 08.04.2025, along with the summary order in Form DRC-07 bearing Reference No.ZD330425071121X dated 08.04.2025 issued by the Respondent and quash the same and consequently remand the matter to the Respondent for fresh adjudication.

For Petitioner : Mr.P.Bhagavathi

For Respondent : MrTNC Kaushick
Additional Government Pleader

ORDER

MrTNC Kaushick, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the petitioner is before this Court against the impugned order dated 08.04.2025, whereby, the proposal in Show Cause Notice in DRC 01 dated 20.05.2024 issued for the tax period April 2021 to March 2022 confirmed in the absence of a proper reply to the Show Cause Notice in DRC 01. The petitioner filed an appeal beyond the limitation, but within the condonable period limitation before the Appellate Authority on 21.07.2025 which has been rejected on 03.09.2025.

4. The learned counsel for the petitioner further submits that the petitioner is willing to deposit another 15% of the deposited tax over and above 10% deposit at the time of filing of an appeal on 21.07.2025 as a condition for *denovo* adjudication confirmed by the impugned order. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"The petitioner has already deposited 10% towards the appeal filed against the impugned order and the petitioner hereby acknowledge to pay 15% of the disputed amount."*

5. In view of the above, 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 over and above the 10% already deposited while filing the 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.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated **20.05.2024** together with requisite documents to substantiate the case by treating the impugned Order dated **08.04.2025** as an addendum to the Show Cause Notice dated **20.05.2024**.

7. 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 without further reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

8. It is made clear that bank attachment shall be lifted subject to the Petitioner additionally depositing 15% of the disputed tax confirmed vide each impugned order 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.

9. Within such time, the Petitioner shall also file a detailed reply to the Show Cause Notice in GST DRC-01 whihch preceded in the impugned order by treating the impugned Order dated 08.04.2025 as an addendum

10. 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 the Writ Petition was dismissed *in limine* today.

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

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

24.03.2026

Neutral Citation : Yes / No

Vv

To:

The Commercial Tax Officer,
Office of the Deputy Commercial Tax Officer,
Kumarapalayam Assessment Circle,
Namakkal-638 183.

C.SARAVANAN, J.

Vv

W.P.No.11149 of 2026

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