IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9959 of 2026
and WMP Nos.10776 & 10779 of 2026

Munisamy Kumaresan
107, Krishnagiri Main Road,Tirupattur,
Vellore,Tamil Nadu, 635601

Petitioner(s)

Vs

Commercial Tax Officer/
The Assistant commissioner (ST)
(FAC) Thiruppattur Assessment Circle,
Thiruppattur - Thirupattur, Vellore-
Tamil nadu, No. 442, Ward 1 Block 18,
Integrated Commercial taxes Building,
Ground Floor, Pudupettai Road,
Thiruppattur 635 601.

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the Respondent and quash the Impugned Order under section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 dated 24.08.2024 along with Summary of the Order in Form GST DRC-07 dated 24.08.2024 and having Reference Number ZD330824222811L passed by the Respondent and rectification order under section 161 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 dated 13.06.2025 having Reference Number ZD330625135692D passed by the Respondent for FY 2019-20 in GSTIN 33AMSPK3688C1ZT .

For Petitioner(s): Ms.S.Abirami
for Mr. N.V. Balaji

For Respondent (s): 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. The petitioner before this court against the impugned order dated 24.08.2024 whereby the proposal in Show Cause Notice in GST DRC-01 dated 23.05.2024 has been confirmed being absence of a reply. It is the case of the petitioner that after the impugned order was passed, the petitioner also attempted to have the impugned order dated 24.08.2024 rectified by filing application under Section 161 of the Tamil Nadu Goods and Service Tax, 2017 dated 27.3.2025 which came to be rejected by order dated 13.06.2205. Hence, the petitioner has now approached this Court filing this writ petition against the impugned order.

4. The learned counsel for the petitioner further submits that earlier proceedings were also initiated against the petitioner in GST DRC-01 dated 16.04.2024 in which the petitioner had earlier replied 07.05.2024 which has culminated in order dated 11.05.2024 whereby the proposal contained therein GST DRC-01 dated 16.04.2024 was dropped. It is submitted that the petitioner under the impression that the proceedings against the petitioner had been dropped and therefore the petitioner failed to respond to the above notice dated 23.05.2024 issued prior to the impugned order 24.08.2024.

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 an following endorsement to that effect in the Court bundle which has been extracted hereunder:-

"I am willing to pay 50% of disputed tax."

7. Recording the above submission made by the learned counsel for the Petitioner, 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. Any amount recovered or paid shall be adjusted towards the disputed tax.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 23.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 24.08.2024 as an addendum to the Show Cause Notice dated 23.05.2024.

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.

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

17-03-2026

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

To

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The Assistant commissioner (ST)
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C.SARAVANAN J.

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