IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9966 of 2026
and WMP Nos.10789 & 10791 of 2026

Ponnusamy Giri
Proprietor of M/s. Govarthanaambigai Garments
488/B, Kuppandampalayam
Veerapandi Post, Tiruppur-641605
Tamil Nadu, India.

Vs

Commercial Tax Officer
The Assistant Commissioner (ST) (FAC)
Rural-2 (Tiruppur) Assessment Circle
Tiruppur (Rural)-2, Tiruppur-I, Tiruppur, Tamil Nadu
1st Floor, 42, Kumaran Road
Near Railway Junction, Tiruppur-641601
Tamil Nadu, India. ..Respondent

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 including the Summary of the Order in Form GST DRC-07 dated 03.10.2025 and having Reference Number ZD331025012529R in GSTIN 33AMIPG4040QIZY passed by the Respondent for FY 2021-22.

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. In this Writ Petition, the Petitioner has challenged the Impugned Order in FORM GST DRC-07 dated 03.10.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 06.05.2025 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 03.10.2025.

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 09.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% 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'm willing to pay 25% 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 25% 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 in GST DRC-01 dated 06.05.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 03.10.2025 as an addendum to the Show Cause Notice dated 06.05.2025.

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 25% 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

Commercial Tax Officer
The Assistant Commissioner (ST)
(FAC)
Rural-2 (Tiruppur) Assessment Circle
Tiruppur (Rural)-2, Tiruppur-I,
Tiruppur, Tamil Nadu
1st Floor, 42, Kumaran Road
Near Railway Junction,
Tiruppur-641601
Tamil Nadu, India.

C.SARAVANAN J.

kp

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