IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 10069 of 2026
and WMP Nos.10860 & 10862 of 2026

Tvl Sri Manjunatha Traders
It's represent by Proprietor Manjunath
42, Vinayagar Kovil Street,
Kelamangalam, Krishnagiri 635113
Having its principal place of business
at, D.No.11, 11/1, 11/2,Nehru Nagar
Street,Kelamangalam Road,
Kelamangalam, Krishnagiri 635113.

Petitioner(s)

Vs

The Assistant Commissioner (ST),
Hosur (South) III Assessment Circle,
Integrated Commercial Tax Building,
Ground Floor, Seetharam Medu,
Old Bus stand, Hosur 635 109.

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 pertaining to the impugned proceedings of the Respondent, Order in GSTIN 33ARVPM2423M1ZE/2018-2019 order dated 03.12.2024, along with DRC-07 consequential demand order Ref. ZD331224020949F dated 03.12.2024, and quash the same.

For Petitioner(s): Mr.K. Muruganandham

For Respondent: Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 03.12.2024, which was preceded by a Show Cause Notice in Ref.No.ZD331023117653W dated 09.10.2023, 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 03.12.2024.

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. The present Writ Petition has been filed only on 10.03.2026.

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:-

> *"The Petitioner accepted to pay 50% of Assessment Disputed Amount."*

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Show Cause Notice in Ref.No.ZD331023117653W dated 09.10.2023, together with requisite documents to substantiate the case by treating the impugned Order dated 03.12.2024 as an addendum to the Show Cause Notice dated 09.10.2023.

10. 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.

11. 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.

12. 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.

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

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

17-03-2026

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

To

The Assistant Commissioner (ST),
Hosur (South) III Assessment Circle,
Integrated Commercial Tax Building,
Ground Floor, Seetharam Medu, Old
Bus stand, Hosur 635 109

C.SARAVANAN J.

kp

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