IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HON'BLE Mr. JUSTICE C. SARAVANAN

WP No. 9703 of 2026
AND
WMP Nos.10474 & 10476 of 2026

Vishal Velusamy
S/o. Late Velusamy,
No.2/87-B, Nathakkattur, Edappadi,
Erumaipatti, Salem-637102.

..Petitioner(s)

Vs

The State Tax Officer
Edappadi Assessment Circle,
Vellandivalasu, Edappady, Salem- II Zone,
Salem Division, Tamil Nadu.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records of the respondent order made in Reference No.ZD331225292433I dated 18.12.2025, and quash the same as null and void, non-est in the eye of law and pass.

For Petitioner(s):	Mr.P.Suresh Babu
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 learned counsel for the petitioner consented for pre-deposit of 10% of the disputed tax as a condition for *de novo* adjudication to the demand confirmed by the impugned order dated 18.12.2025, in respect to the show cause notice in DRC-01 dated 28.08.2025, issued for the tax period April 2021-2022. The endorsement made in the court bundle to that effect reads as under:

> *"The petitioner is ready to deposit 10% of disputed tax amount and ready to contest the matter."*

4.The above consent of the learned counsel for the petitioner to which the learned Government Advocate for the respondent has no objection are recorded.

5.Considering the above and following the consistent view taken by this Court under similar circumstances, the case is remitted to the respondent to pass a fresh order in lieu of the order dated 18.12.2025, subject to the petitioner filing reply to the show cause notice and also depositing 10% of disputed tax amount, 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 28.08.2025 together with requisite documents to substantiate the case by treating the impugned order dated 18.12.2025 as an addendum to the Show Cause Notice dated 28.08.2025.

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 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.

8.It is made clear that bank attachment shall be lifted subject to the petitioner depositing 10% 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.

9.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.

10.Needless to state, before passing any such order, the respondent shall give due notice to the petitioner.

This Writ Petition stands disposed of with the above observations. No costs. Connected W.M.Ps are closed.

13-03-2026

Index: Yes/No
Neutral Citation: Yes/No
gya

C.SARAVANAN, J.

gya

To
The State Tax Officer
Edappadi Assessment Circle,
Vellandivalasu, Edappady, Salem- II Zone,
Salem Division, Tamil Nadu.

WP No. 9703 of 2026

13-03-2026

https://www.mhc.tn.gov.in/judis