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IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 11-03-2026**

CORAM

**THE HONOURABLE MR JUSTICE C. SARAVANAN**

**WP No. 9860 of 2026  
and WMP Nos.10630 & 10631 of 2026**

M/s.Sembulingam Krishnamoorthy  
Vijayraj  
Rep by its Proprietor Vijayaraj S.K,  
No.31, Siva Nagar, 2nd street, Usuppur,  
Ammappettai, Chidambaram,  
Cuddalore – 608401.

Petitioner(s)

Vs

Deputy State Tax Officer 1  
Office of the Commercial Tax Officer,  
Chidambaram.

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 relating to the impugned proceedings passed by the respondent in the Order vide GSTIN. 33ANKPK5186G3ZS/ 2018-19, DATED 15.03.2024 along with the consequential order under Section 73 of TNGST/CGST Act, 2017 issued vide FORM DRC-07 Ref. No. ZD3303240883587 dated 15.03.2024 for the financial year 2018-2019 to quash the same.



For Petitioner(s): A.Rithika

For Respondent(s): Mr.C.Harsharaj  
Special Government Pleader

### **ORDER**

Mr.C.Harsharaj, learned Special 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 15.03.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 17.02.2022 wherein the Petitioner was called upon to file a reply and appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order dated 15.03.2024.



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 long before. However, 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 50% of the disputed tax which was confirmed in the impugned order dated 15.03.2024. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle which is extracted hereunder:-

***“Consent to pay 50%”.***

6. Recording the same, the writ petition stands disposed by giving liberty to the petitioner to file an appeal against the impugned order dated 15.03.2024 within a period of 30 days from the date of receipt of copy of the order, subject to the condition the petitioner shall deposit 50% of the disputed tax in cash above without reference to the petition.

7. As a condition for filing any appeal before the Appellate Authority, the learned counsel for the respondent submits that the respondent has no objection



for the same.

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8. 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.

9. 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.

10. 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.

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



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

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**11-03-2026**

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

kp

To

Deputy State Tax Officer 1  
Office of the Commercial Tax Officer,  
Chidambaram.



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**C.SARAVANAN J.**

**kp**

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