IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-03-2026

CORAM

THE HON'BLE Mr. JUSTICE C. SARAVANAN

WP No. 9998 of 2026
AND
WMP Nos.10821 & 10822 of 2026

Tvl.Vignesh Engineering
Represented by its Partner Shri. S.Munirathnam
304/2A1B, Thozhur Vilage, Tiruvallur, CTH Road,
Thiruvallur, Tamil Nadu 602 025

..Petitioner(s)

Vs

1. The Deputy State Tax Officer-2
   Thiruvallur Assessment Circle,
   No.4/109, GST Building Chennai,
   Bangalore Highway Road,
   Varadharajapuram, Nazarathpettai,
   Chennai-600 123

2. The Assistant Commissioner (ST)
   Thiruvallur Assessment Circle.
   Room No.204, 2nd Floor,
   No.4/109, GST Building Chennai,
   Bangalore Highway Road.
   Varadharajapuram, Nazarathpettai,
   Chennai 600 123

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified Mandamus calling for the records relating to passing of the impugned order bearing 33AAUFV5817E1ZV/FY-2021-22 dated 22.10.2025 along with summary of DRC 07 bearing reference no. ZD331025204447T dated 22.10.2025 passed by the 1st respondent and quash the same as the same being arbitrary, illegal and passed in violation of articles 14, 19 (1) (g) and 265 of the Constitution of India and lift the attachment order vide Notice in Form DRC 13 dated 04.02.2026 issued by the 2nd Respondent.

For Petitioner(s): Ms.N.Asmitha
For Respondent(s): Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice for the respondents.

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 respondents.

3.In this Writ Petition, the petitioner has challenged the Impugned Assessment Order dated 22.10.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 17.07.2025, wherein, the petitioner was called upon to file a reply and to appear for a personal hearing. However, the petitioner did not take advantage of the same and has thus, suffered the impugned order dated 22.10.2025.

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 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 25% of the disputed tax as a condition for *de novo* adjudication.

6.The learned counsel for the petitioner has also made the following endorsement to that effect in the Court bundle, which has been extracted hereunder:

> *"On behalf of the petitioner, we undertake that 25% of disputed tax shall be deposited as a condition for remand."*

7.Recording the above consent given by the petitioner, the case is remitted back to the 1st 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 17.07.2025 together with requisite documents to substantiate the case by treating the impugned order dated 22.10.2025 as an addendum to the Show Cause Notice dated 17.07.2025.

9.In case, the petitioner complies with the above stipulations, the 1st 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 1st 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 1st respondent shall give due notice to the petitioner.

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

18-03-2026

Index: Yes/No
Neutral Citation: Yes/No
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To
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C.SARAVANAN, J.

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