IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No.9927 of 2026
and WMP Nos.10729 & 10731 of 2026

R.K. Rice Mundy
Represented by its Proprietor Mr.
Kaliyaperumal Murugan,No. 80,
Bakthavachalam Market,
Imperial Road,Cuddalore 607 003.

Petitioner(s)

Vs

The State Tax Officer ST
Cuddalore Town assessment Circle,
Commercial Taxes Building,Integrated
Master Plant complex,
Cuddalore 607 003

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 order dated 09.09.2025 along with DRC 07 bearing reference number ZD330925093203D passed by the Respondent and quash the same.

For Petitioner(s): G Natarajan

For Respondent: 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 dated 09.09.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 30.06.2023 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 09.09.2025.

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.The learned counsel for the petitioner submits that the petitioner had filed a reply in GST DRC-06 dated 29.08.2023 to the Show Cause Notice in GST DRC-01 dated 30.06.2023, the reply was inadequate which has culminated in the impugned order dated 09.09.2025. The learned counsel for the petitioner further submits that after the impugned order was passed, a sum of Rs.6,84,048/- has been recovered. The learned counsel for the respondent is however unable to confirm the same.

6.Considering the fact that the petitioner is seeking for the remand of the case back for *denova* adjudication by the respondent in view of the impugned order dated 09.09.2025, I am inclined to remit the case back to the respondent subject to the petitioner depositing 25 % of the disputed tax less the amount recovered from the petitioner.

7.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.

8.The learned counsel for the Petitioner has also made an following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"We accept the order of the court to deposit 25% of the tax amount less whatever amount has been recovered and get remanded for fresh consideration before the respondent".*

9. In view of the above, 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.06.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 09.09.2025 as an addendum to the Show Cause Notice dated 30.06.2023.

11. 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.

12. 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.

13. 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.

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

15. 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 State Tax Officer ST
Cuddalore Town assessment Circle,
Commercial Taxes Building,
Integrated Master Plant complex,
Cuddalore 607 003.

C.SARAVANAN J.

kp

W.P.No.9927 of 2026

17.03.2026