



WEB COPY

WP No. 11604 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11604 of 2026

AND

WMP NO. 12655 OF 2026, WMP NO. 12657 OF 2026

Tvl SHIVAM GRANITES

Rep. by its proprietor Nirmal Singh,
No 421/1421/2, Bargur Block Achamangalam,
krishnagiri, Tamil nadu 635104

..Petitioner(s)

Vs

Assistant Commissioner (ST)
Krishnagiri II Circle,
Hosur Tamil nadu

..Respondent(s)

PRAYER:Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records relating to the impugned order in GSTN 33ABUPSO545H1ZE (FY 2017 TO 2018) Dated 31.10.2023 passed by the respondent and its consequential demand order dated 01.11.2023 having reference number No. ZD331123001389U issued by the Respondent and Quash the same.

For Petitioner(s):

Mr.M.Gananasekar
for M/s.Sanskar Samdaria
Sourabh Samdaria

For Respondent(s):

Mrs.P.Selvi, GA

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 31.10.2023, which was preceded by a Show Cause Notice in DRC-01 dated 29.09.2023 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 31.10.2023.

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 18.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 100% of the disputed tax as a condition for *denovo* 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:-

“The Petitioner have consented to deposit 100% of the disputed tax “

7. Recording the above consent given by the Petitioner, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 100% 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 DRC-01 dated 29.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 31.10.2023. as an addendum to the Show Cause Notice dated 29.09.2023.

9. 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 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 100% 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 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 Respondent shall give due notice to the Petitioner.

13. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

26-03-2026

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

GV



To

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Assistant Commissioner (ST)
Krishnagiri II Circle,
Hosur Tamil nadu

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C.SARAVANAN J.

GV

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