IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 11470 of 2026
and WMP Nos.12499 & 12501 of 2026

Tvl.MRT Enterprises
(Rep. by its Proprietor Selvaraj
Mariyasebastin Raj) SF NO 41/5,
41/6B, Jas Complex, Salem Chennai
Bypass, near and Mahal, Madur,
Kallakurichi,
Tamil Nadu – 606202.

Petitioner(s)

Vs

The Commercial Tax Officer
Kallakurichi Assessment Circle, Nepal
Street Extension, Near Periyar TNSTC
Bus Depot, Kallakurichi,
Tamil nadu-606 202

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 on the files of the Respondent herein in FORM GST DRC-07 with Reference No. ZD3309254376526 dated 30.09.2025 along with the detailed order in GSTIN /33DUCPM9036D1ZS/ 2022-23 dated 30.09.2025 for the tax period April 2022 March 2023 and quash the same.

For Petitioner(s): Mr. Kamala Kanth S

For Respondent (s): Mr.V. Prashanth Kiran
Government Advocate

ORDER

Mr.V. Prashanth Kiran, 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 30.09.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 04.03.2025 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order dated 30.09.2025.

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 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 25% of the disputed tax as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle.

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

> *"The Petitioner counsel accept to paid the Tax disputed of 25% tax value."*

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 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 04.03.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 30.09.2025 as an addendum to the Show Cause Notice dated 04.03.2025.

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

25-03-2026

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

To

The Commercial Tax Officer
Kallakurichi Assessment Circle, Nepal
Street Extension, Near Periyar TNSTC
Bus Depot, Kallakurichi,
Tamil nadu-606 202.

C.SARAVANAN J.

kp

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