IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 17-03-2026**

CORAM

**THE HONOURABLE MR JUSTICE C. SARAVANAN**

**WP No. 9942 of 2026**
**and**
**10748 & 10749 of 2026**

Tvl Lakshmi Trading Company
Rep.by its Proprietor Mr.
Govindasamychettiar
Arumugamchettiar
Gunasekarachetty,31, Narasimman
street,Salem, Tamil Nadu 636002

Petitioner(s)

Vs

The Assistant Commissioner (ST)
Annathanapatty Assessment circle,
Salem, Tamil Nadu

Respondent(s)

**PRAYER**

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the impugned assessment order in Ref. No. ZD330824079271C dated 10.08.2024 under Section 73 of the CGST/TNGST Act, 2017 for the Financial Year 2019-20, and uploaded the same along with the summary of order in DRC07 from the files of the respondent herein, QUASH the same.

For Petitioner(s): Mr. Aparna Nandakumar

For Respondent: 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 10.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.05.2024 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 10.08.2024.

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.The petitioner is before this court against the Impugned Assessment Order dated 10.08.2024 whereby proposal in Show Cause Notice in DRC-01 dated 22.05.2024 has been confirmed for the tax period 2019-2020. It appears that the petitioner had also replied on 03.07.2024 to the above Show Cause Notice.

6.The demand that has been confirmed by the impugned order appears to be confined to mismatch and on account of inverted supply. The learned counsel for the petitioner fairly concedes that the reply was only filed in response to the 2nd defect viz., the Input Tax Credit availed on mismatch i.e between GSTR-01 and GSTR-09 only one reply was given for Defect No.2.

7.At this stage, the learned counsel for the Petitioner submits that the Petitioner is also willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication and also made the following endorsement to that effect in the Court bundle which reads hereunder:-

> ***"The Petitioner agrees to pay 50% of the disputed tax amount."***

8. 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 50% 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. Within such time the Petitioner shall file reply if any.

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 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.

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.

**17-03-2026**

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

kp

To

The Assistant Commissioner (ST)
Annathanapatty Assessment circle,
Salem, Tamil Nadu

**C.SARAVANAN J.**

**kp**

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