IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 10068 of 2026
and WMP Nos.10863 & 10865 of 2026

Tvl Soundara Rajan Cashews
Rep. by its Proprietrix-Kavitha,
No.529, V. Pudur, Veegakolai,
Panruti, Cuddalore - 607 302. GSTIN
33BGSPK9163M1ZM

Petitioner(s)

Vs

The Deputy State Tax Officer-II
Office of the Deputy Commercial tax
Officer,
Panruti Rural Assessment Circle.

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 of the impugned proceedings of the Respondent in GSTIN 33BGSPK9163M1ZM/2019-20 dated 23.08.2024 and the consequential Summary Order of the impugned proceedings vide Form GST DRC-07 in Reference No. ZD330824225395C dated 23.08.2024 for the Tax Period April 2019- March 2020 quash the same.

For Petitioner(s): Mr.Kowsickvel.S.

For Respondent (s): 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 23.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 31.05.2024 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 has and thus suffered the impugned Order dated 23.08.2024.

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 10.03.2026.

5.At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

6. After hearing the submissions of the learned counsel for the Petitioner and the learned counsel for the Respondent the “petitioner is consenting to pay 50% of disputed tax as conditional payment”.

7.The learned counsel for the Petitioner has also made an endorsement to that effect in the court bundle which is extracted hereunder:-

> *“I agree to condition imposed by the Hon'ble Court for Remitting back to RO & 50% of tax has already recovered subject to verification”.*

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.

9.Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 31.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 23.08.2024 as an addendum to the Show Cause Notice dated 31.05.2024.

10.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.

11.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.

12.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.

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

14.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 Deputy State Tax Officer-II
office of the Deputy Commercial tax
Officer, Panruti Rural Assessment
Circle.

C.SARAVANAN J.

kp

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