IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 25-03-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 11421 of 2026**
**and**
**WMP Nos.12441 & 12443 of 2026**

Tvl.Vikash Stones
Rep. by its Partner K.Sivakumar,
S. No 47/3, Thaneer Pallam Village,
Jagadevipalayam, Thogarapalli Post,
Krishnagiri, Tamil nadu-635 203

..Petitioner(s)

Vs

Assistant Commissioner (ST)
Krishnagiri-II Circle,
Dharmapuri, Salem, Tamilnadu.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the record relating to the Impugned order in GSTIN: 33AAKFV4417E1ZB (FY 2020-2021) dated 07.07.2023 passed by the Respondent and its Consequential Demand Order dated 10.07.2023 having Reference No. ZD330723031498C issued by the Respondent and Quash the Same.

For Petitioner(s): Mr.Sanskar Samdaria

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

**ORDER**

Ms.Amirtha Poonkodi Dinakaran, 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 07.07.2023, which was preceded by a Show Cause Notice in GST DRC-01 dated 28.03.2023 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 07.07.2023.

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 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:-

> *“Petitioner is willing to pay 100% from the disputed tax Amount”*

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 GST DRC-01 dated 28.03.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 07.07.2023 as an addendum to the Show Cause Notice dated 28.03.2023.

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 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 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. 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
Neutral Citation: Yes/No

GBI

To

Assistant Commissioner (ST)
Krishnagiri-II Circle,
Dharmapuri, Salem, Tamilnadu.

**C.SARAVANAN, J.**

**GBI**

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