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W.P.No.10643 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10643 of 2026
and
W.M.P.Nos.11541 & 11544 of 2026

Tvl.S.Baskaran Store
91, Daily Market, Kallakurichi
Villupuram-606202

... Petitioner

Vs.

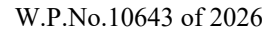
Deputy State Tax Officer,
(Also Known as Deputy Commercial Tax Officer)
Kallakurichi Assessment Circle
Kallakurichi

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records on the file of the respondent herein in FORM GST DRC-07 with Reference No.ZD331025028808H dated 06.10.2025 in GSTIN:33CABPB1316F1ZN/2018-19 dated 06.10.2025 and quash the same.

For Petitioner : Mr.N.Chandrasekar

For Respondent : Mrs.K.Vasanthamala
Government Advocate



Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the respondent.

3. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

5. Reading of the impugned order indicates that the demand in respect of Defect No.1 has been dropped after considering the reply. As far as Defect No.2 is concerned, the petitioner has not filed any reply. Therefore, the impugned order confirmed the demand recovered by show cause notice dated 27.06.2025 for the Financial Year 2018-2019.



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6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 25% of the disputed tax confirmed by the impugned order dated 06.10.2025 and therefore, the learned counsel seeks one opportunity for de novo adjudication.

7. Under similar circumstances, orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the court. I do not find any reason to take a different view in this case.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the respondent to pass a fresh order on merits on Defect No.2, subject to the petitioner depositing 25% of the disputed tax in cash 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 dated 27.06.2025 together with requisite documents to



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substantiate the case by treating the impugned Order dated 06.10.2025 as an addendum to the aforesaid show cause notice.

10. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh 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.

11. It is needless to state that, before passing any such order, the petitioner shall be heard.

12. The attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

13. It is made clear that bank attachment shall be lifted subject to the deposit of 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.



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14. 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.

15. This Writ Petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

18.03.2026

sr

Index:yes/no

Website:yes/no

Neutral Citation : Yes / No

To

Deputy State Tax Officer,
(Also Known as Deputy Commercial Tax Officer)
Kallakurichi Assessment Circle
Kallakurichi



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C.SARAVANAN, J.

SR

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