IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10339 of 2026
and
W.M.P.Nos.11212 and 11213 of 2026

M/s.Sri Devaraja Agro Industries
Rep.by its Authorized Representative
Sri.M.Sakthivel,
SF.No.48/1,2,3,5,6,7,8, Metpenda,
Kothapetta,
Krishnagiri-635 001. ... Petitioner

Vs.

The State Tax Officer,
Krishnagiri Assessment Circle-I
Krishnagiri. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent herein in GSTIN:33ABAFS6885N1ZJ/2020-21 dated 26.02.2025 and consequential rejection order of rectification petition in Reference No.ZD330226059706B dated 08.02.2026 and quash the same.

For Petitioner : Mr. B. Raveendran

For Respondent : Mr. C. Harsharaj,
Special Government Pleader

O R D E R

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. The Petitioner is before this Court against the Impugned Order dated 26.02.2025, whereby the proposal in Show Cause Notice under GST DRC -01 dated 27.11.2024 has been confirmed, despite the Petitioner having submitted a reply dated 11.12.2024, which is also referred to in the Impugned Order. The Petitioner had also earlier filed an application for rectification under Section 161 of the respective GST Enactments on 24.05.2025, which came to be rejected by an order dated 08.02.2026.

4. It is informed by the learned counsel for the Petitioner that the Petitioner may be granted liberty to file an appeal against the Impugned Order dated 26.02.2025, in terms of the Judgment of the Hon'ble Supreme Court of India, in ***Singh Enterprises v. Commissioner of Central Excise,***

Jamshedhpur and Ors., (2008) 3 SCC 70.

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

> *"The Petitioner is willing to pay 25% of tax for filing appeal."*

6. Recording the above submission, and taking note of the facts and circumstances of the case, this Writ Petition is disposed of by granting liberty to the Petitioner to file an appeal against the Impugned Order dated 26.02.2025, subject to the Petitioner depositing 25% of the disputed tax, within a period of thirty (30) days from the date of receipt of a copy of this order.

7. Upon such filing, the Appellate Authority shall entertain the appeal without reference to limitation and dispose of the same on merits, in accordance with law. Needless to stated that the Appellate Authority shall afford an opportunity of personal hearing the Petitioner before passing orders.

8. It is made clear that any amount already paid by the Petitioner pursuant to the Impugned Order dated 26.02.2025 or the rectification order dated 08.02.2026 shall be adjusted while considering the appeal.

9. Within such time, the Petitioner shall also comply with the mandatory pre-deposit requirement, if any, along with the requisite documents to substantiate the defence as contemplated under the relevant provisions of the GST Enactments, as a condition precedent for entertaining the appeal.

10. In case the Petitioner complies with the above stipulations, the attachment of the bank account of the Petitioner, if in force, shall also stand automatically vacated/lifted.

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 had been dismissed *in limine* today.

12. This Writ Petition stands disposed of with the above observations. No costs. Consequently, the connected miscellaneous petition is also closed.

17.03.2026

Neutral Citations: Yes/No
klt

To

The State Tax Officer,
Krishnagiri Assessment Circle-I
Krishnagiri.

C.SARAVANAN, J.

klt

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and
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