IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.11310 of 2026
and
W.M.P.Nos.12323 & 12325 of 2026

R.Mohanraj and Co.,
Represented by its Partner Ramanathan Mohanraj
9/4, opposite KPN Travels,
Mettur Road, Erode,
Erode - 638011.

..Petitioner

Vs

1. Commercial Tax Officer/State Tax Officer,
   Inspection-V,
   Intelligence, Erode.

2. Commercial Tax Officer/State Tax Officer
   Roving Squad II, Erode
   Commercial Taxes Building, No. 1,
   Brough Road, Erode - 638 001.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in the file of the Respondent and quash the Impugned order under section 74 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 having GSTIN 33AAMFR8423Q1ZI dated 01.11.2025 reference No ZD331125002112E along with Summary of the Order dated 01.11.2025 passed by the Second Respondent for the FY 2018-19.

For Petitioner : Mr.Subash Anbarasan

For Respondent(s): Mr.TNC.Kaushik,
Additional Government Pleader.

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 01.11.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 30.06.2025 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 01.11.2025.

4. The Petitioner was also issued with Reminders on 25.09.2025, 14.10.2025 and 24.10.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 06.10.2025, 22.10.2025 and 31.10.2025. Thus, the impugned Orders have been passed.

5. 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. The present Writ Petition has been filed only on 17.03.2026.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication.

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

"I am willing to pay 10% of the tax amount.."

8. Recording the above submission, the case is remitted back to the second Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% 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 30.06.2025 together with requisite

documents to substantiate the case by treating the impugned Order dated 01.11.2025 as an addendum to the Show Cause Notice dated 30.06.2025.

10. In case the Petitioner complies with the above stipulations, the second 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 10% 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 Respondents are 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 second 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.

25.03.2026

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

kmm

To

1. The Commercial Tax Officer/State Tax Officer,
Inspection-V,
Intelligence, Erode.

2. The Commercial Tax Officer/State Tax Officer Roving Squad II, Erode
Commercial Taxes Building, No. 1,
Brough Road, Erode - 638 001.

C.SARAVANAN, J.

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