IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10061 of 2026
and
W.M.P.Nos.10853 and 10854 of 2026

Mr.Selvaraj,
S/o.Kanagaraj ... Petitioner

Vs.

Assistant Commissioner (ST),
Kuniyamuthur Assessment Circle,
Coimbatore, Tamil Nadu. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order dated 22.08.2024 passed by the respondent in GSTIN: 33DGAPS0078B1ZT/2019-2020, along with consequential summary order under Section 74 of the Act issued in FORM GST DRC-07 bearing Ref No.ZD330824202146Q dated 22.08.2024 along with consequential order for rejection of application submitted under Section 128A of the Act via FORM GST SPL-07 bearing Reference No.ZD331025046601X dated 07.10.2025 for the Financial Period 2019-2020, to quash the same.

For Petitioner : Mr.N.Prashanth

For Respondent : 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 time of admission 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 bearing GSTIN:33DGAPS0078B1ZT/2019-20 dated 22.08.2024 along with summary of order in Form GST DRC-07 bearing Ref.No.ZD330824202146Q dated 22.08.2024 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 28.05.2024 (digitally signed on 27.05.2024) wherein the Petitioner was also called upon to file a reply by 15.06.2024, along with the consequential order for rejection of application submitted under Section 128A of the Act via FORM GST SPL-07 bearing Reference No.ZD331025046601X dated 07.10.2025 for the Financial Period 2019-2020.

4. The Petitioner was also issued with Reminders on 02.08.2024, 07.08.2024 and 13.08.2024 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 hearings fixed on 07.08.2024, 13.08.2024 and 19.08.2024. Thus, the impugned Order has 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 10.03.2026.

6. 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 *de novo* adjudication.

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

> "I consent on behalf of the Petitioner to deposit a sum of 50% of the disputed tax and the matter be remitted back to the respondent for fresh adjudication."

8. 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.

9. 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 subject to the Petitioner depositing 50% 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 28.05.2024 (digitally signed on 27.05.2024) together with requisite documents to substantiate the case by treating the impugned Order dated 22.08.2024 as an addendum to the Show Cause Notice dated 28.05.2024 (digitally signed on 27.05.2024).

11. 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 shall also stand automatically vacated.

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

13. 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.

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

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

12.03.2026

Neutral Citation : Yes / No

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To:

Assistant Commissioner (ST),
Kuniyamuthur Assessment Circle,
Coimbatore, Tamil Nadu.

C.SARAVANAN, J.
arb

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