IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 25.03.2026**

CORAM

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

**W.P.No.11225 of 2026**
**and**
**W.M.P.Nos.12233 & 12236 of 2026**

M/s. Ram Marketing Associates
Represented by its Proprietor
Kempaiah Varadaraju
Ground Floor, D.No. H 19,
TNHB Phase VI,
Avalapalli Hudco Bagalur Road, Hosur – 635109.

..Petitioner

Vs

The Assistant Commissioner (ST) (FAC),
Office of the Commercial Tax Officer,
Hosur North II Assessment Circle,
Hosur.

..Respondent

**PRAYER:** 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 in the Impugned Order in GSTIN: 33AGMPV1122GlZK/2019 - 2020 dated 22.08.2024 along with consequential order in form DRC-07 bearing a Ref No. ZD330824196967L dated 22.08.2024 for the Period 2019- 2020 and quash the same as it is being contrary to the provision of CGST Act, 2017.

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|---|---|---|
| For Petitioner | : | Mr.K.Vignesh Kumar |
| For Respondent | : | Mrs.Amirtha Poonkodi Dinakaran,<br>Government Advocate. |

**ORDER**

Mrs.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 22.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 21.03.2024 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 22.08.2024.

4. The Petitioner was also issued with Reminders on 02.05.2025, 29.07.2025 and 03.02.2026, 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 07.05.2025, 05.08.2025 and 13.02.2026. 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 09.03.2026.

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 *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:-

> *"The petitioner is willing to deposit of 50% of the tax dispute and remand back the matter to the proper officer."*

8. Recording the above submission, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% 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 21.03.2024 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 21.03.2024.

10. 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 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.

12. 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.

13. Needless to state, before passing any such order, the 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

The Assistant Commissioner (ST) (FAC),
Office of the Commercial Tax Officer,
Hosur North II Assessment Circle,
Hosur.

**C.SARAVANAN, J.**

kmm

**W.P.No.11225 of 2026**

**25.03.2026**