IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10462 of 2026
and
W.M.P.Nos.11348 & 11349 of 2026

M/s Crispy Nuts and Chocolates,
Represented by its Proprietor,
Erukulangara Sharafali,
Shop No/8B 15 Nanjundeswara Temple Street,
Hosur-635109
Krishnagiri District ... Petitioner

Vs.

Assistant Commissioner (ST)(FAC)
Hosur (South)-III Assessment Circle,
Hosur-635109 ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the connected records pertaining to the impugned proceedings of the respondent herein made in No.GSTIN:33EUKPS2816A1ZT/2018-19 dated 27.05.2025 and quash the same.

For Petitioner : Mr.V.Thiyagarajan

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondent.

2. 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.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 27.05.2025 passed under Section 74 of the respective GST enactments.

4. By the impugned order dated 27.05.2025, the demand proposed in the Show Cause Notice in DRC-01 dated 24.05.2024 has been confirmed, as the petitioner failed to reply to the said show cause notice.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments, against the impugned order has already expired. The present writ petition has been filed only on

09.03.2026.

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 27.05.2025, and he has also made an endorsment to that effect in the court bundle and therefore, the learned counsel seeks one opportunity for de novo adjudication. The said endorsement is extracted hereunder:-

"*The petitioner is agreed to pay 25% of the imputed tax award*"

7. In view of the above, the case is remitted back to the respondent to pass a fresh order on merits, 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.

8. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice in FORM GST DRC 01 dated 24.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 27.05.2025 as an addendum to the aforesaid show

cause notice.

9. 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.

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

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

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. 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

Assistant Commissioner (ST)(FAC)
Hosur (South)-III Assessment Circle,
Hosur-635109

C.SARAVANAN, J.

sr

W.P.No.10462 of 2026

18.03.2026