IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10894 of 2026
and
W.M.P.Nos.11840 and 11841 of 2026

Tvl.SES Engineering Builders and
Civil Works Private Limited
rep. By its Director Shri.Senthil Kumar
No.2/18 A, Kuntharapalli X Road
Ramapuram, Krishnagiri
Tamil Nadu 635 115. … Petitioner

Vs

The State Tax Officer
Krishnagiri – I Circle
Hosur, Tamil Nadu
Commercial Tax Office, Commercial Taxes Building
(Ground Floor) S.F.No.559/5- Kallukurikki Village
Collector Office back side
Samandhamalai Post
Ramapuram (SO) Krishnagiri 635 115… Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records relating to the impugned order bearing Ref.No.GSTIN 33AAWCS8351B1Z5/2018-19 dated 28.7.2025 along with summary of DRC 07 Ref.No.ZD330725302359E dated 28.7.2025 passed by the respondent and quash the same.

For Petitioner : Mr.G.Natarajan

For Respondent : Mr.C.Harsharaj
Special Government Pleader

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ORDER

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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 28.07.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 06.12.2023, wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order dated 28.07.2025.

4. 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 long before. However, the present Writ Petition has been filed only on 13.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle, which has been extracted hereunder:-

> *"On behalf of the petitioner, we undertake that a sum of 25% of the tax demand shall be deposited as a pre-condition for remand."*

6. Recording the above consent given by the Petitioner, 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 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 06.12.2023 together with requisite

documents to substantiate the case by treating the impugned Order dated 28.07.2025 as an addendum to the Show Cause Notice dated 06.12.2023

8. 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.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% 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.

10. 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.

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

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

18.03.2026

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Neutral Citation : Yes / No

To

The State Tax Officer
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Hosur, Tamil Nadu
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C.SARAVANAN, J

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