IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11750 of 2026

and

WMP.No.12811 and 12816 of 2026

Tvl WILKINSON WORKHOLDING INDIA
PRIVATE LIMITED
Represented by its Managing
Director Mr. Ethirajulu Sairam
Door No. 7 and 7A, Easwaran Nagar, Thirukachur
SP Koil via Kancheepuram,Tamil Nadu, 603204

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Chengalpattu Assessment circle,
No 16A, 1st main Raod,
Anna Nagar, Chengalpattu 603 001

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari,calling for the records on the files of the Respondent herein in FORM GST DRC 07with Reference No. ZD330225290806A dated 27.02.2025 along with thedetailed order in GSTIN / 33AABCW3004G1ZW /2020-21 dated 27.02.2025 for the tax period April 2020 March 2021 and quash the same.

For Petitioner(s): Mr.Kamala Kanth S

For Respondent(s): Mrs.P.Selvi,
Government Advocate

ORDER

Mrs.P.Selvi, 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 **27.02.2025**, which was preceded by a Show Cause Notice in GST DRC-01 dated **25.11.2024** 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 2**7.02.2025**.

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. The present Writ Petition has been filed only on **23.03.2026**.

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.

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

> ***" The Petitioner is allow and accepted the 25% of tax dispute."***

7. In view of the above, the case is remitted back to the Appellate Authority 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.

8. In case the Petitioner complies with the above stipulations, the Appellate Authority 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 Appellate Authority 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.

27-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

VV

To

The Assistant Commissioner (ST)
Chengalpattu Assessment circle,
No 16A, 1st main Raod,
Anna Nagar, Chengalpattu 603 001

C.SARAVANAN, J.

VV

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