



WEB COPY

WP No. 11629 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 27-03-2026**

CORAM

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

**WP No. 11629 of 2026**

**and WMP.Nos.12682 and 12683 of 2026**

R.Mohanraj and Co  
Represented by its Partner Ramanathan Mohanraj  
9/4, opposite KPN Travels,  
Mettur Road, Erode,  
Erode-638011.

..Petitioner(s)

Vs

1. Commercial Tax Officer/State Tax Officer  
Inspection-V,  
Intelligence, Erode.
2. Commercial Tax Officer/State Tax Officer  
Roving Squad II, Erode  
Commercial Taxes Building, No. 1, Brough  
Road,  
Erode-638 001.

..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 in the file of the Respondent and quash the Impugned order under section 74 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 having GSTIN 33AAMFR8423Q1ZI dated 08.11.2025 reference No



ZD331125134010B along with Summary of the Order dated 08.11.2025 passed by the Second Respondent for the FY 2019-20.

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For Petitioner(s): Ms.S.Abirami for Mr. N.V. Balaji

For Respondent(s): Mr.TNC.Kaushik,  
Additional Government Pleader

### **ORDER**

Mr.TNC.Kaushik, learned Additional 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated **08.11.2025**, which was preceded by a Show Cause Notice in GST DRC-01 dated **29.08.2025** 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 **08.11.2025**.



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 **23.03.2026**.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit **10%** 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 willing to pay 10% of disputed tax.”***

7. Recording the above consent, the case is remitted back to the 2<sup>nd</sup> Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% 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.



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8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated **29.08.2025** together with requisite documents to substantiate the case by treating the impugned Order dated **08.11.2025** as an addendum to the Show Cause Notice dated **29.08.2025**.

9. In case the Petitioner complies with the above stipulations, the 2<sup>nd</sup> 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% 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.



11. In case the Petitioner fails to comply with any of the stipulations, the  
2<sup>nd</sup> 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.

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

13. This Writ Petition stands disposed of with the above observations. No  
costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

**27-03-2026**

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

Vv

To

1. Commercial Tax Officer/State Tax Officer  
Inspection-V,  
Intelligence, Erode.
2. Commercial Tax Officer/State Tax Officer  
Roving Squad II, Erode  
Commercial Taxes Building, No. 1, Brough  
Road,  
Erode-638 001.



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**C.SARAVANAN, J.**

**VV**

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