



WEB COPY

WP No. 10329 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10329 of 2026

AND

WMP Nos. 11197 & 11198 of 2026

Tvl Prestige Trading Enterprises

Rep by its Proprietor Ms. Kadar Mohideen sowkathali No.50/3B,51/2,

Sellapillai Kuttai Omalur Taluk,

Salem 636 304.

..Petitioner

Vs

1. The Deputy State Tax Officer

Omalur Assessment circle

No.2/1-15th ward

Periyamariyamman kovil backside

Viswam building street, Omalur, Salem-636 455

2. The Assistant Commissioner Circle

Omalur Assessment Circle,Salem.

..Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records in Order passed by the 1st Respondent in GSTIN33AJXPS7465B1ZP/2018-2019 along with DRC-07 Ref No.ZD330424209469D dated 26.04.2024 and quash the same as arbitrary, bad in law and direct the Respondents to hear the case on merits

For Petitioner(s):

Mr.M. Narasimha Bharathi

For Respondent(s):

Ms.Amirtha Poonkodi Dinakaran, GA

ORDER

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



2. This Writ Petition is disposed of at the admission stage itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. The Petitioner has challenged the impugned order dated 26.04.2024 whereby the proposal in Show Cause Notice in DRC-01 dated 29.01.2024 has been confirmed for the tax period 2018-2019 in the absence of a reply by the Petitioner.

4. The case of the Petitioner is that the Petitioner's GST Registration was cancelled with effect from 01.08.2017 pursuant to the order dated 16.11.2018 in response to a Show Cause Notice in GST Reg-17 dated 16.10.2018. It is further submitted that the Petitioner had filed a reply dated 30.10.2018 to the same and also it is submitted that the impugned order suffers from returns not being filed.

5. Learned counsel for the Petitioner has fairly concedes that the Petitioner will deposit 50% of the disputed tax as a condition for *denovo* adjudication of the dispute confirmed vide impugned order dated 26.04.2024 and he makes an endorsement to that effect.

6. Recording the above submissions, this case is remitted back to the



Respondent to pass a fresh order on merits subject to the Petitioner filing a reply to the Show Cause Notice in DRC-01 dated 29.01.2024 by treating the impugned order dated 26.04.2024 as an addendum to the Show Cause Notice dated 29.01.2024.

7. Subject to Petitioner depositing 50% of the disputed tax as undertaken by the learned Counsel for the Petitioner, 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 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 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 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.



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.

17-03-2026

Neutral Citation: Yes/No

GV



To

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2. The Assistant Commissioner Circle
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C.SARAVANAN J.

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