IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11198 of 2026
and
WMP Nos. 12195 and 12196 of 2026

M/s Sky Knit Printers
Rep. by its Partner Mr. Mansoor Ali,SF No.279,
D.No 514-A,Karuvelan
Thottam,Kuppandampalayam,
Veerapandi,Tiruppur, Tamil Nadu 641 605

..Petitioner

Vs

1. The Assistant Commissioner (ST) (FAC)
   Rural-2, Tiruppur Assessment Circle,Tiruppur,
   Tamil Nadu

2. The Assistant Commissioner
   Rural-2, Tiruppur Assessment Circle,Tiruppur,
   Tamil Nadu

..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, call for the records of the Impugned Assessment Order in Ref. No ZD330925459991S dated 30.09.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2021-22 from the files of the first respondent herein.

For Petitioner: Ms.Shridevi.H

For Respondent: Mrs.P.Selvi
Government Advocate

ORDER

Mr.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 is before this Court against the impugned Order dated 30.09.2025, whereby, the proposal in Show Cause Notice in DRC 01 dated 06.05.2025 has been confirmed in the absence of reply, the dispute has arisen on account of the mismatch between GST3D and 2A for the tax period 2021-2022.

4. The learned counsel for the Petitioner submits that out of the total tax liability of Rs.30,23,490/-, a sum of Rs.30,22,584/- has been already recovered on 19.02.2026 from the petitioner's Electronic Credit Ledger.

5. The learned counsel for the Respondent is however enable to confirm the same.

6. The limitation for filing the appeal against the impugned order would have expired on 29.01.2026. However, this Writ Petition is only filed on 10.03.2026. As such, Writ Petition is liable to dismissed in the light of the decision of the Honble Supreme Court in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

7. However, considering the fact that a major portion of the amount has been recovered and afforded to recover on 19.02.2026 as mentioned above, I am inclined to remit the case to pass fresh order. In case, the recovery is not towards the tax demand confirmed by the impugned order. The petitioner shall deposit 25% of the dispute tax as condition for *denova* adjudication.

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

> ***" The Petitioner agrees to pay 25% of the disputed tax subject to verification of the recovery already made on 19.02.2026".***

9. Recording the above consent, 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.

10. Needless to state, any amount recovered from the Petitioner towards the tax liability confirmed vide impugned order shall be adjusted towards the aforesaid pre-deposit of 25% as ordered above.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 06.05.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 30.09.2025 as an addendum to the Show Cause Notice dated 06.05.2025.

12. In case the Petitioner complies with the above stipulations, the first 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.

13. 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.

14. In case the Petitioner fails to comply with any of the stipulations, the second 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.

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

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

24-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

Vv

To:

1. The Assistant Commissioner (ST) (FAC)
   Rural-2, Tiruppur Assessment Circle,Tiruppur, Tamil Nadu

2. The Assistant Commissioner
   Rural-2, Tiruppur Assessment Circle,Tiruppur, Tamil Nadu

C.SARAVANAN J.

Vv

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