IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.11991 of 2026
and
W.M.P.Nos.13092 & 13094 of 2026

Tvl. I.K. Building Solutions
Rep by its Proprietor
Mr. Iqbal Khan
94/2A, Kagganur Sevaganapalli,
Hosur, Krishnagiri-635109.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Hosur North-II Circle,
Hosur.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, for the records of the impugned order of the Respondent in GSTIN33AMXPK7316E1ZV along with Order Under Section 73 and Summary of the Order in the Reference No.ZD3302250478982 all dated 05.02.2025 and the consequential bank attachment in GSTIN 33AMXPK7316E1ZV/2025 dated 19.01.2026 along with Form GST DRC-13 and consequently direct the Respondent to entertain the records, documents and reply from the Petitioner.

For Petitioner(s): Mr.M.Hariharan

For Respondent(s): Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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 05.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.11.2024 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 05.02.2025.

4. The Petitioner was also issued with Reminders on 30.12.2024, and 28.01.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 07.01.2025 and 03.02.2025. Thus, the impugned Orders have been passed.

5. 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 24.03.2026.

6. 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.

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

> *" Petitioners herein accept the condition of 25%. The Respondent has recovered Rs13,94,231/- from Petitioners Citi Union Bank on 12.03.2026. Recording the same, the matter may be remanded to the Respondent for fresh consideration and thus render justice."*

8. Recording the above submission, the case is remitted back to the second 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.

9. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned order, shall be adjusted towards the aforesaid pre-deposit of 25% as ordered above. This will be however subject to verification by the first Respondent.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 24.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 05.02.2025 as an addendum to the Show Cause Notice dated 24.11.2024.

11. In case the Petitioner complies with the above stipulations, the second 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.

12. 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.

13. 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.

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

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

30.03.2026

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

To

The Assistant Commissioner (ST)
Hosur North-II Circle,
Hosur.

C.SARAVANAN, J.

kmm

WP No. 11991 of 2026

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