



WEB COPY

WP No. 12467 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12467 of 2026

and

WMP.Nos.13635 & 13637 of 2026

M/s. Manickam Construction
Rep. by its proprietor,
1/340B, Banthalur,
Chennasandaram, Pochampalli
Krishnagiri 635 121

..Petitioner(s)

Vs

The Assistant Commissioner (st)
Assessment circle Krishnagiri II,
Krishnagiri 635 001

..Respondent(s)

PRAYER:

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the entire recordings relating to the impugned proceedings passed in DRC-07 in GSTIN33AMKPM9850E1ZV /2021-2022 dated 14.06.2023 on the file of the respondent and to quash the same.

For Petitioner(s):

Mr.R.Ezhilarasan

For Respondent(s):

Mr.T.N.C.Kaushik,
Additional Government Pleader



denovo adjudication.

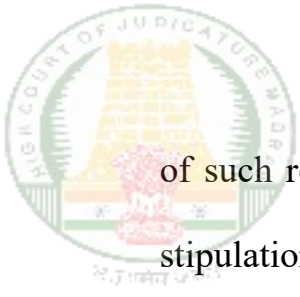
6. The learned counsel for the Petitioner has also made an following endorsement to that effect in the Court bundle which has been extracted hereunder:-

*“The petitioner counsel is accepted to deposit
100% of the disputed amount for the disposal
of this writ petition. Paid amount may be
adjusted.”*

7. Recording the above submission, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 100% 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 21.03.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 14.06.2023 as an addendum to the Show Cause Notice dated 21.03.2023.

9. 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 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 100% 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 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. It is needless to state that 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. Connected Writ Miscellaneous Petitions are closed.

06-04-2026

(3/4)

Index: Yes/No
Speaking/Non-speaking order



Neutral Citation: Yes/No
MFA
To

The Assistant Commissioner (st)
Assessment circle Krishnagiri II,
Krishnagiri 635 001



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C.SARAVANAN, J.

MFA

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