IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12481 of 2026
and
WMP.13645 & 13647 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 GSTIN 33AMKPM9850E1ZV/2023-2024 dated 18.03.2024 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

ORDER

Mr.T.N.C.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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 18.03.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 21.12.2023 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 18.03.2024.

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. The present Writ Petition has been filed only on 26.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *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 accepted to deposit*
> *50% of the disputed amount for disposal of*
> *the writ petition*"

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 50% 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 21.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 18.03.2024 as an addendum to the Show Cause Notice dated 21.12.2023.

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 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.

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. 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. Connected Writ Miscellaneous Petitions are closed.

06-04-2026
(4/4)

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

To

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

C.SARAVANAN, J.

MFA

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