IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11218 of 2026
and
WMP Nos. 12223 and 12224 of 2026

Tvl. AKI and Co
Rep by its Managing Partner 10-175
Vanichampatti, Desavillaku Chinnappampatti Post
Omalur Salem 636 306

..Petitioner

Vs

Commercial Tax Officer / State Tax Officer
Sankari Circle , Sankari,
Namakkal, Salem

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India tp issue to a Writ of Certiorari, calling for the entire records relating to the impugned order in Reference No. ZD331025140483U dated 14.10.2025 passed by the Respondent along with annexures and quash the same.

For Petitioner: Ms.R.Sri Visvapriya

For Respondent: Mrs.K.Vasanthamala
Government Advocate

ORDER

K.Vasanthamala, 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 14.10.2025, whereby, the proposal in Show Cause Notice dated 23.05.2025 issued under Section 73 of the Tax Period from April 2021-March-2022 has been confirmed.

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 17.03.2026.

5. The learned counsel for the Petitioner submitted that the Petitioner may be given an opportunity to establish the case by remitting the case back to the respondent. The learned counsel for the Petitioner further submits that as against the total demand of Rs.04,08,420/- (Rs.2,04,210/- each) towards the SGST Tax Liability has been recovered from the Petitioner Electronic Credit Ledger on 12.01.2026. In support of the same, the learned counsel for the Petitioner has also drawn an attention to extract the Electronic Credit Ledger, which primafacie indicates that part of the tax liability has been confirmed, the petitioner shall deposit 25% of the disputed tax as a condition for *denovo* adjudication.

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

> ***" It is submitted that the SGSTportion of the tax demand Rs.2,04,210/- has been recovered on 12.01.2025 by debiting the ECL. Petitioner undertakes to deposit 25% of the tax liability, if Dept is unable to verify. The amount already recovered may be adjusted towards 25% pre deposit"***

7. 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.

8. 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated **23.05.2025** together with requisite documents to substantiate the case by treating the impugned Order dated 14.10.2025 as an addendum to the Show Cause Notice dated **23.05.2025**.

10. 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.

11. 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.

12. 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.

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

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

24-03-2026

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

Vv
To

Commercial Tax Officer / State Tax Officer
Sankari Circle, Sankari,
Namakkal, Salem

C.SARAVANAN J.

Vv

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