IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11158 of 2026
and
W.M.P.Nos.12137 & 12141 of 2026

Aradhana Cashew Company,
Represented by its Proprietor,
Narayanan Archana,
No.75/1, Main Road,
Andikuppam Road,
Panickankuppam Post,
Panruti – 607 106. ... Petitioner

Vs.

Deputy State Tax Officer-2,
Panruti Town Assessment Circle,
Commercial Taxes Building,
Near Taluk Office,
Kumbakonam Road,
Panruti – 607 106. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Respondent herein in impugned order in Form DRC-07 having reference No.ZD3305243419757 dated 31.05.2024 for the financial year 2019-20 passed under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner : Mr. V. Parthiban

For Respondent : Mrs. K. Vasanthamala
Government Advocate

ORDER

Mrs. K. Vasanthamala, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 31.05.2024 passed under Section 73 of the respective GST enactments for the tax period 2019-2020.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 15.07.2023 was confirmed, as the petitioner failed to reply to the said notice.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments, against the impugned order has already expired. The present writ petition has been filed only on 17.03.2026.

6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 50% of the disputed tax confirmed by the impugned order, and therefore, the learned counsel seeks one opportunity for *de novo* adjudication. The learned counsel also made an endorsement in the bundle to the following effect:

> *"by the order of court petitioner is willing to deposit 50% disputed tax amount"*

7. Recording the same, 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 confirmed by the impugned order in cash or from the Petitioner's Electronic Credit Ledger 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 impugned Show Cause Notice dated 15.07.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 31.05.2024 as an addendum to the said notice.

9. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh order on merits and in accordance with law, as expeditiously as possible, preferably within a period of three (3) months of such reply / deposit.

10. It is needless to state that, before passing any such order, the petitioner shall be heard.

11. The attachment of the petitioner’s bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

12. It is made clear that the bank attachment shall be lifted, subject to the deposit of 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.

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. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

23.03.2026

raja

Neutral Citation : Yes / No

To

The Deputy State Tax Officer-2,
Panruti Town Assessment Circle,
Commercial Taxes Building,
Near Taluk Office,
Kumbakonam Road,
Panruti – 607 106.

C.SARAVANAN, J.

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W.P.No.11158 of 2026

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