IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11111 of 2026
and
W.M.P.Nos.12062 and 12069 of 2026

Aradhana Cashew Company
rep. By its Proprietor
Narayanan Archana
No.75/1 Main Road
Andikuppam Road
Panickankuppam Post
Panruti 607 106. … Petitioner

Vs

State Tax Officer
Panruti Town Assessment Circle
Commercial Taxes Building
Near Taluk Office
Kumbakonam Road
Panruti 607 106. … Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of certiorarified mandamus to call for the records of the impugned order passed under Section 74 dated 27/9/2025 having Reference No.ZD330925382114C passed by the respondent for the financial year 2019 – 20 and quash the same as illegal and consequently direct the respondent to consider the matter afresh on merits.

For Petitioner : Mr.V.Parthiban
For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 27/9/2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 30/10/2024, wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order dated 27/9/2025.

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 long before. However, the present Writ Petition has been filed only on 17/3/2026.

5. 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 and he has also made an endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"Petitioner is willing to deposit 25% of disputed tax amount and prayed for remand back for fresh adjudication."*

6. Recording the above consent given by the Petitioner, 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30/10/2024 together with requisite documents to substantiate the case by treating the impugned Order dated 27/9/2025 as an addendum to the Show Cause Notice dated 30/10/2024.

8. 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.

9. 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.

10. 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.

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

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

24.03.2026

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Neutral Citation : Yes / No

To

State Tax Officer
Panruti Town Assessment Circle
Commercial Taxes Building
Near Taluk Office
Kumbakonam Road
Panruti 607 106.

C.SARAVANAN, J

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