IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2026

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.10760 of 2026
and
W.M.P.Nos.11684 and 11685 of 2026

M/s.New Nagoorar Rice Mundy
Represented by its Proprietor
Mr.Mohammed Usanar
No.43, TVN Road, Ulundurpettai
Villupuram, Tamil Nadu – 606 107
GSTIN : 33AZPPM0218E1ZO ... Petitioner

Vs.

The State Tax Officer
Office of the Commercial Tax Officer
Villupuram II Jurisdiction
Cuddalure
Tamil Nadu. ... Respondent

Prayer:

Writ Petition filed under Article 226 of Constitution of India, praying to issuance of Writ of Certiorari, calling for the records of the respondent herein in its impugned order in GSTIN:33AZPPM0218E1ZO/2021-2022 dated 03.10.2025 along with the consequential order in Form DRC-07 bearing reference No.ZD331025007754R dated 03.10.2025 for the period 2021-22 and quash the same.

For Petitioner : Ms.R.Hemalatha
For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

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ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts notice for the respondent.

2. This Writ Petition is being disposed of at the time of admission 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 in Form GST DRC-07 bearing Ref.No. GSTIN:33AZPPM0218E1ZO/2021-2022 dated 03.10.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 04.06.2025, wherein the Petitioner was also called upon to file a reply and to appear for personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order dated 03.10.2025.

4. The Petitioner was also issued with Reminders on 25.08.2025, 04.09.2025 and 13.09.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. Thereafter, the petitioner filed a detailed reply dated 26.09.2025.

5. 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 13.03.2026.

6. 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 *de novo* adjudication.

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

"I am willing to deposit 25% of the tax."

8. Recording the above consent given by the petitioner, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 25% of the disputed tax in cash 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 04.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 03.10.2025 as an addendum to the Show Cause Notice dated 04.06.2025 .

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 shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 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. Connected Writ Miscellaneous Petitions are closed.

18.03.2026

Index: Yes/No
Speaking Order : Yes/No
Neutral Citation Case : Yes/No
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C.SARAVANAN, J

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To
Assistant Commissioner (ST) (FAC)
Krishnagiri – 2 Assessment Circle
Collector Office Back Side
Krishnagiri, Tamil Nadu.

W.P.No.10760 of 2026

18.03.2026