



WEB COPY



W.P.No.11153 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11153 of 2026
and
W.M.P.Nos.12125 & 12130 of 2026

M/s. Multi Zip Corporation,
Rep by its Partner – Thirumavalavan Ponnusamy,
No. 46-1, T.N.K. Puram, Kongu Main Road,
Tiruppur, Tamil Nadu, 641607.

... Petitioner

Vs.

The State Tax Officer,
O/o. The Commercial Tax Officer,
Tiruppur Assessment Circle,
Tiruppur.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings initiated by the Respondent in the impugned order in FORM GST DRC-07 bearing ref No. ZD3302250469692 dated 05.02.2025 along with Annexure vide ORDER NO. 33AAPFM3152N1ZY/2017-18 dated 05.02.2025 passed by the respondent for the AY 2017-18 and to quash the same.



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For Petitioner : M/s. A. Rithika

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Special Government Pleader 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 05.02.2025 passed under Section 74 of the respective GST enactments for the tax period Jul 2017 - Mar 2018.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 13.12.2024 was confirmed, as the petitioner failed to reply to the said notice.



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WEB COPY 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 25% 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:

“consent to pay 25% of tax”

7. Recording the same, 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 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.



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WEB COPY 8. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 13.12.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 05.02.2025 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 25% of the disputed tax as ordered above, and the petitioner



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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

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Neutral Citation : Yes / No

To

The State Tax Officer,
O/o. The Commercial Tax Officer,
Tiruppur Assessment Circle,
Tiruppur.



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C.SARAVANAN, J.

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