



WEB COPY

WP No. 11757 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11757 of 2026

AND

WMP Nos. 12826 & 12828 of 2026

M/s. Amutham Maligai
Rep. by its Proprietor Mr. N. Sivakumar,
59A/2A, Chapparam Road,
Shanmuga Chetty Street,
Kaveripattinam 635 112
Krishnagiri District.

..Petitioner(s)

Vs

The Assistant Commissioner (st)
Assessment Circle Krishnagiri I,
Commercial Tax Building,
Kallukurikki, Krishnagiri -635115
Krishnagiri District.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the entire recordings relating to the impugned proceedings passed in DRC-07 in GSTIN33CNLPS3954FIZP/2017-2018 dated 25.09.2024 on the file of the respondent quash the same and pass

For Petitioner(s):

Mr.M.P. Bharathi

For Respondent(s):

Mr.V.Prashanth Kiran, GA

ORDER

Mr.V.Prashanth Kiran, 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 25.09.2024, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 27.07.2023 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 25.09.2024.

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 23.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made an following



endorsement to that effect in the Court bundle which has been extracted hereunder:-

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“The Petitioner counsel made endorsement that 50% disputed tax payment with condition the WP is disposed“

7. 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 50% 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 27.07.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 25.09.2024 as an addendum to the Show Cause Notice dated 27.07.2023.

9. 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 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.

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10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 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.

11. 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.

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

13. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

Neutral Citation: Yes/No

26-03-2026

GV



To

The Assistant Commissioner (st)
Assessment Circle Krishnagiri I,
Commercial Tax Building,
Kallukurikki, Krishnagiri -635115
Krishnagiri District.



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C.SARAVANAN J.

GV

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