IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.12052 of 2026
and
W.M.P.Nos.13155 & 13157 of 2026

Tvl.Sri Saravanaas Silks
(Represent by its Proprietor: Mr.C.Murugesan)
No. 1/180, Melkamandapatti, Omalur,
Salem - 636455.

..Petitioner

Vs

Deputy State Tax Officer-2 (ST)
(Also known as Deputy Commercial Tax Officer),
Mettur Assessment Circle, Salem.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the Respondent herein in FORM GST DRC-07 with Reference No : ZD3308250619807 dated 07.08.2025 in GSTIN : 33BPHPM6908Q1Z9/ 2019-20 dated 07.08.2025 and quash the same.

For Petitioner	:	Mr.N Chandirasekar
For Respondent	:	Mrs.P.Selvi, Government Advocate.

ORDER

Mrs.P.Selvi, 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 07.08.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 06.05.2025 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 07.08.2025.

4. The Petitioner was also issued with Reminders on 07.06.2025, 17.06.2025 and 27.06.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 16.06.2025, 24.06.2025 and 04.07.2025. Thus, the impugned Order has been passed.

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 24.03.2026.

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 *denovo* adjudication.

7. The learned counsel for the Petitioner has also made following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"As per the condition imposed by this Court, the petitioner is inclined to pay 25% disputed tax alone."*

8. Recording the above submission, the case is remitted back to the second 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 06.05.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 07.08.2025 as an addendum to the Show Cause Notice dated 06.05.2025.

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 if any, shall also stand automatically vacated.

11. 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.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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 second 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.

30.03.2026

Neutral Citation: Yes/No

kmm

To

The Deputy State Tax Officer-2 (ST)
(Also known as Deputy Commercial Tax Officer), Mettur Assessment Circle,
Salem.

C.SARAVANAN, J.

kmm

W.P.No.12052 of 2026

30.03.2026