



WEB COPY

WP No. 11471 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11471 of 2026

and

WMP Nos. 12503 and 12508 of 2026

K.Goutham

..Petitioner

Vs

Assistant Commissioner (ST)(FAC),
Tirupur North-I Circle,
Kumaran Road,
Backside to Indian Oil Petrol Bunk,
Second Floor,
CT Integrated Building,
Tirupur-641606

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the Respondent leading to issuance of Impugned Order dated 26.08.2025 (vide Ref. No ZD330825312177G) and Consequential Impugned Notice dated 27.01.2026 (vide RC. No. 33AGOPK2762R1ZQ/2021-22) and quash the same.

For Petitioner:

Mr.K.M.C.Arunmogan

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 **26.08.2025**, which was preceded by a Show Cause Notice in GST DRC-01 dated **02.06.2025** wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not taken advantage of the same and has thus, suffered the impugned Order dated **26.08.2025**.

4. The Petitioner was also issued with Reminders which called upon the Petitioner to file a reply and to appear for a personal hearing on 22.07.2025 and 14.08.2025. The Petitioner however neither filed any reply nor appeared for the personal hearings. 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 long before. The present Writ Petition has been filed only on **18.03.2026**.

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

“ It is submitted that the Petitioner is willing to pay 25% of disputed tax amount arising out of the impugned order dated 26.08.2025 passed by Respondent ”

7. In view of the above, 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.

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. Further, it is for the Petitioner to work out the technicalities as far as the service of future Notices.

25-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

Vv

To

The Assistant Commissioner (ST)(FAC),
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C.SARAVANAN J.

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