IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-04-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 16584 of 2026
and WMP Nos. 17809 & 17811 of 2026

1. K V Akkandi Chettiar And A Srinivasan
Represented by its partner, P Arulmani,
Having office at No.24/169, 2 street,
Leigh Bazzar,Salem 636 009.
And residing at,No.14D/1, Thamman
Road, Arisipalayam, Leigh bazaar,
Salem 636009.

Petitioner(s)

Vs

1. The Deputy commissioner
GST Appeals, Tiruppur

2.The commercial Tax Officer (GST)
Office of the commercial tax office,
Salem.

3.The Assistant Commissioner (ST)
Arisipalayam circle, Salem.

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records in the file of the second Respondent in respect of the Impugned Order under section 74 and rule 142 (5) of the Tamil Nadu Goods and Service Tax Act,2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 both dated 03.04.2025 and having Reference Number.ZD330425031831Q and its annexure dated 03.04.2025 in GSTIN 33AAEFK3335L1ZE passed by the second Respondent for FY 2020-21 along with the acknowledgement in Form GST APL-02 dated 06.08.2025 having Reference Number ZD330825054678X issued by the first Respondent under Rule 108(3) of Central Goods and Services Tax Rules, 2017/Tamil Nadu Goods and Services Tax Rules, 2017 for the FY 2020-21 and quash the same as illegal, contrary to the provisions of the Tamil Nadu Goods and Service Tax Act, 2017 / Central Goods and Service Tax Act, 2017 and in violation of principles of natural justice.

For Petitioner(s): Ms.B.Dharani

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 03.04.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 08.01.2025 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 03.04.2025.

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 22.04.2026.

5. 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 and he has also made an endorsement to that effect in the Court bundle which has been extracted hereunder:-

> ***"The Petitioner is willing to pay 25% of disputed tax amount."***

6. Recording the above consent given by the Petitioner, the case is remitted back to the Respondents 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 08.01.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 03.04.2025 as an addendum to the Show Cause Notice dated 08.01.2025.

8. In case the Petitioner complies with the above stipulations, the Respondents 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 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.

11. Needless to state, before passing any such order, the Respondents 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.

29-04-2026

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

To

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GST Appeals, Tiruppur

2.The commercial Tax Officer (GST)
Office of the commercial tax
office,Salem.

3.The Assistant Commissioner (ST)
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C.SARAVANAN J.

ssr

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