IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11807 of 2026
AND
WMP Nos.12882 & 12883 of 2026

M/s.CRYSTAL EXPORTS
Rep. by its Proprietor K.Tufail Ahmed,
No.26, Jolarpettai Saiban Road,
Chennampet Vaniyambadi-635 754

..Petitioner(s)

Vs

The Assistant commissioner (ST)(FAC)
Vaniyambadi Assessment Circle,
Pandit Jawaharlal Nehru Road,
Court Complex, Vaniyambadi-635 751

..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 records of the respondent in his proceedings in GSTIN - 33AZFPT8002M1Z4/ 2019-2020, quash the order dated 27.10.2025 passed therein.

For Petitioner(s)Mr.P.V.Sudakar

For Respondent : Mr.C.Harsharaj, Spl. GP

ORDER

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

2. This Writ Petition is being disposed of at the time of admission with

the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

3. The Petitioner is before this court against the impugned order dated 27.10.2025 whereby proposal in Show Cause Notice in DRC 01 dated 25.09.2025 has been confirmed in the absence of a reply .

4. The impugned order has been passed for the tax period 2019-2020. The challenge to the impugned order is on the ground that the impugned order proceeds on the assumption that the petitioner has availed Input Tax Credit on the supplies made by the supplier whose GST Registration was cancelled and that the said supplier has approached this court in WP.No.26705 of 2024 and an order came to be passed on 21.01.2026 whereby the case has been remitted back to the Respondent therein to pass a fresh order in view of the order dated 08.09.2023 cancelling the GST registration of the supplier therein.

5. Learned Counsel for the Petitioner submits that since the issue relating to the cancellation of the GST Registration of the supplier is still open, the case may be remitted back without any condition of pre-deposit.

6. Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader, I am inclined to remit the

case back to the Respondent subject to the petitioner depositing 10% of the disputed tax and the petitioner shall file within a period of 30 days from the date of receipt of a copy of this order in cash or Petitioner's Electronic Credit Ledger.

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

> ***"The Petitioner consents for payment of 10% of the disputed tax for the purpose of remand and such disposal"***

8. 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 10% 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 FORM GST DRC-01 dated 25.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 27.10.2025 as an addendum to the Show Cause Notice dated 25.09.2025

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 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. The Respondent herein who is the Respondent therein in WP.No.26705 of 2024 shall pass appropriate order on merits separately after considering the fate of the application filed by the supplier for revocation of the cancellation.

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

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

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

26.03.2026

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

GV

C.SARAVANAN J.

GV

To

The Assistant commissioner (ST)(FAC)
Vaniyambadi Assessment Circle,
Pandit Jawaharlal Nehru Road,
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