IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 11643 of 2026
and WMP Nos.12691 &12693 of 2026

M/s.K H Leather Belts
Rep by its Prop. - Kateem Hassan,
No.1/2, V.A. Kareem Road,
Ambur- 635802

Petitioner(s)

Vs

The Deputy State Tax Officer- I
O/o.The Deputy Commercial Tax
Officer, Ward-D,
Block -30,T.S.No.79/2,D.No.87/4,
Union Bank 1st Floor, Bye Pass Road,
Mel Krishnapuram, Ambur-635802.

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 relating to the impugned proceedings initiated by the Respondent in the impugned order in FORM GST DRC - 07 bearing ref No. ZD331025272711Q dated 25.10.2025 along with Annexure vide GSTIN/Period 33APCPH4266A1ZI/2023-24 Dated 25.10.2025 passed by the respondent for the AY 2023-24 and to quash the same.

For Petitioner(s): Ms.A.Rithika

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader

ORDER

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

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 25.10.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 21.04.2025 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 25.10.2025.

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 23.03.2026.

5.The learned counsel for the petitioner submits that the entire disputed tax confirmed by the Impugned Order dated 25.10.2025 has been recovered post-facto factor. Hence, the learned counsel for the petitioner submits that the petitioner will deposit 10% of the disputed tax subject to verification by the respondent.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle.

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:-

> *"Petitioner consent to deposit 10% of respective demand."*

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 GST DRC-01 dated 21.04.2025 together with requisite

documents to substantiate the case by treating the impugned Order dated 25.10.2025 as an addendum to the Show Cause Notice dated 21.04.2025.

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 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.

12. 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.

13. Needless to state, before passing any such order, the 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.

25-03-2026

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

To

The Deputy State Tax Officer- I
O/o.The Deputy Commercial Tax
Officer, Ward-D,
Block -30,T.S.No.79/2,D.No.87/4,
Union Bank 1st Floor, Bye Pass Road,
Mel Krishnapuram, Ambur-635802.

C.SARAVANAN J.

kp

WP No. 11643 of 2026

25-03-2026