IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 11700 of 2026
and WMP Nos.12761 & 12762 of 2026

M/s.Spds Road Movers
Rep by one of its Partners-
Paranthaman Balaviknesh No.F-34,
Spds Road Movers, Jawaharlal Nehru
Road, Block-26, Neyveli, Cuddalore,
Tamil Nadu,607 803.

Petitioner(s)

Vs

The State Tax Officer/ST
O/o.the Commercial Tax Officer
Panruti Rural, Cuddalore,
Tamil Nadu.

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 on the files of the original impugned order in GSTIN 33AAWFS5382F2ZP/2021-22 dated 29.12.2025 along with consequential proceedings in FORM GST DRC-07 bearing ref No. ZD3312254301322, dated 29.12.2025 under section 73 along with consequential order of rejection of application for rectification bearing Ref no. ZD330226239073Q passed by the respondent dated 26.02.2026 for the financial year 2021-2022 and quash the same.

For Petitioner(s): Mrs.R. Hemalatha

For Respondent (s): Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional 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 Additional Government Pleader for the Respondent.

3.In this Writ Petition, the Petitioner has challenged the impugned Order dated 29.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 29.09.2025 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 has and thus suffered the impugned Order dated 29.12.2025.

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 16.03.2026.

5.The learned counsel for the Petitioner submits that the Petitioner is willing to deposit 10% of the disputed tax as a condition for *denova* adjudication. The learned counsel for the petitioner further submits that the petitioner will produce necessary documents to establish that the petitioner was not liable to pay the tax and the tax has to be paid on reverse charge mechanism. The submission of the learned counsel for the Petitioner stands recorded.

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

"I am willing to deposit 10% of the disputed tax".

7. 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 29.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 29.12.2025 as an addendum to the Show Cause Notice dated 29.09.2025.

9. 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.

10. 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.

11. 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.

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

13. 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 State Tax Officer/ST
O/o.the Commercial Tax Officer
Panruti Rural, Cuddalore, Tamil Nadu.

C.SARAVANAN J.

kp

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