IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 11654 of 2026
and WMP Nos.12700 & 12701 of 2026

M/s.Shri Rajalakshmi Textile
Processing Mill
Rep by its Proprietor Palanisamy
Nanjappa Gounder, 38-39-40, Perumal
Malai Road, Ward 2, Ramanathapuram
Pudur Post, Erode,
Tamil Nadu- 638 005.

Petitioner(s)

Vs

The Assistant Commissioner (ST)
Chithode Assessment Circle, Erode.

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 passed by the Respondent in the Order vide GSTIN 33AEDFS3285A1ZD/2021-22 dated 14.12.2025 along with consequential proceedings under section 73 of the act issued in FORM GST DRC 07 vide ref no. ZD331225206145X dated 14.12.2025 for the year 2021-2022 to quash the same and pass.

For Petitioner(s): Mr.Prashanth N

For Respondent (s): Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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 14.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 27.06.2025 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 14.12.2025.

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 23.03.2026, within the condonable period of limitation.

5. 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.

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

"I consent 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 27.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated

14.12.2025 as an addendum to the Show Cause Notice dated 27.06.2025.

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 Assistant Commissioner (ST)
Chithode Assessment Circle, Erode.

C.SARAVANAN J.

kp

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