IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11749 of 2026
AND
WMP Nos.12807 & 12809 of 2026

Tvl.INDOBOGHERAGRO CHEMICALS
(Represent by its Partner Mr.T.Sivasakthivelan)
243/3, Duraisamy Nagar, Pallapatty,
Salem- 636009

..Petitioner(s)

Vs

Assistant Commissioner
Salem-I Division,
106, 3rd Floor, Varalakshmi Orchid,
Ramakrishna Rood, Near ATC Depot,
Salem-636 007

..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 on the files of the Respondent herein in GSTIN/ 33AAFFC8644K1Z9 in FORM GST DRC-07 with Reference No. ZD331223253072Z dated 29.12.2023 along with order in original Order-In-Original Sl.No.15/2023-GST AC-SLM DIV I bearing DIN 20231259XP00000D200 dated 15.12.2023 and also consequential rectification order bearing DIN 20240659XP000000B45A dated 13.06.2024 and quash the same

For Petitioner(s): Mr.N Chandirasekar
For Respondent(s): Mr.R.P.Pragadish, Sr.Standing Counsel
and Mr.J.Harikrishnan, Jr.Standing Counsel

ORDER

Mr.R.P.Pragadish, learned Senior Standing Counsel 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 Senior Standing Counsel for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in Form GST DRC-07 dated 29.12.2023, which was preceded by a Show Cause Notice dated 24.03.2023 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 29.12.2023. The Impugned Order has been subsequently rectified vide Order dated 16.06.2024, which is also challenged in the present Writ Petition.

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. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

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:-

"Since appeal not filed within time, liberty may given to file the appeal on condition to pay 50% disputed tax"

7. Recording the above consent given by the Petitioner, the case is remitted back to the Appellate Authority to pass a fresh order on merits subject to the Petitioner depositing 50% 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. In case the Petitioner complies with the above stipulations, the Appellate Authority shall proceed to pass a final order on merits and in accordance with law in its own turn, without any reference to the issue of limitation. 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 50% 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 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.

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

12. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

Neutral Citation: Yes/No **26-03-2026**

GV

To
Assistant Commissioner
Salem-I Division,
106, 3rd Floor, Varalakshmi Orchid,
Ramakrishna Rood, Near ATC Depot,
Salem-636 007

C.SARAVANAN J.

GV

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