IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12037 of 2026

and

WMP.Nos.13133 and 13134 of 2026

Tvl.Maruthamalai Constructions
(Rep by its Managing Partner Sathya Chandrakumar)
2/47, Kannapa Naickkar Street
Village Panchayat Office
Manthangal, Ranipet 632 404

..Petitioner(s)

Vs

The Assistant Commissioner (ST) (FAC)
Ranipet Assessment Circle, Ranipet.

..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 Respondent herein in Form GST DRC 07 vide Ref No. ZD331125146600W, along with its detailed order both dated 10.11.2025, quash the same or pass.

For Petitioner(s): Mr.K.A.Parthasarathy

For Respondent(s): Mrs.P.Selvi,
Government Advocate

ORDER

Mrs.P.Selvi, 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. The learned counsel for the Petitioner concedes that the Petitioner will deposit 10% of the disputed tax within a period of six weeks from the date of receipt of a copy of this Order as condition for denova adjudication.

4. The learned counsel for the Petitioner submits that the Petitioner may be permitted to substantiate physical movement and receipt of the goods to justify that the Petitioner had indeed complied with all the requirements of the Act and Rules in support of the claim for Input Tax Credit under Section 16 of the respective GST Enactment.

5. The learned counsel for the respondent has no objection for the above.

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

" The Petitioner consent to deposit 10% of tax"

7. Recording the above consent, 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 04.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 10.11.2025 as an addendum to the Show Cause Notice dated 04.11.2024.

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.

01-04-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

Vv

To

The Assistant Commissioner (ST) (FAC)
Ranipet Assessment Circle, Ranipet.

C.SARAVANAN, J.

VV

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