



WEB COPY

WP No. 12383 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 12383 of 2026 and
WMP.Nos.13538 and 13539 of 2026**

Tvl Neycer India Limited
Represented by its Assistant General Manager
Finance Mr.T.Mani),
33, Neycer India Ltd,
Panruti Main Road, Vadalur,
Cuddalore, Tamil Nadu, 607303

..Petitioner(s)

Vs

The Deputy State Tax Office II
Cuddalore Taluk circle,
Cuddalore

..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 Reference No. ZD331125450444P along with its detailed order in GSTIN 33AAACN1998D1ZL/ 2021-2022 dated 26.11.2025 for the tax period APR 2021 - MAR 2022 and quash the same.

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

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



ORDER

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Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission 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 in FORM GST DRC-07 vide Reference No. ZD331125450444P along with its detailed order in GSTIN:33AAACN1998D1ZL/ 2021-2022 dated 26.11.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 16.09.2025 wherein the Petitioner was also called upon to file a reply by 15.10.2025.

4. The Petitioner was also issued with Reminders on 23.10.2025, 03.11.2025 and 11.11.2025 which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearings. Thus, the impugned Order has been passed.



5. 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. The present Writ Petition has been filed only on 26.03.2026.

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 *de novo* adjudication.

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

“ The petitioner is consent to deposit 10%”

8. Recording the same, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 10% of the disputed tax in cash 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 16.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 26.11.2025 as an addendum to the Show Cause Notice dated 16.09.2025.



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 shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 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.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

The Deputy State Tax Office II
Cuddalore Taluk circle,
Cuddalore



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C.SARAVANAN, J.

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