IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11415 of 2026
and
WMP No.12428 of 2026

Tvl.Mithran Pulp and Paper Board Industries
Rep. by its Proprietor,
Venkateash Durairaj,
No. 1, 38th Street Sakthivel Nagar IIND Main Road
Puzhal, Tiruvallur, Tamil Nadu-600 066

..Petitioner(s)

Vs

The Commercial tax Officer /
The State Tax Officer,
Madhavaram Assessment Circle,
Room No.105, First Floor,
Integrated Commercial Taxes Building,
Wall Tax Road, Chennai-600 003

..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 in connection with the Impugned Order passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 / Central Goods and Services Tax Act, 2017, including the Summary of the Order in Form GST DRC-07, both dated 22.10.2025 and bearing Reference Number ZD331025208576M, together with its annexure dated 22.10.2025 having GSTIN 33AJUPV4662N2Z6/2021-2022, pertaining to GSTIN 33AJUPV4662N2Z6 for the Financial Year 2021-2022, passed by the Respondent, and quash the same.

For Petitioner(s): Mr.Abdul Wajith E

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 22.10.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 02.06.2025 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 22.10.2025.

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 18.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% 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:-

> *"It is humbly submitted that the petitioner is ready and willing to comply the order of pre-deposit of 25%"*

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 25% 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 02.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 22.10.2025 as an addendum to the Show Cause Notice dated 02.06.2025.

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 25% 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 Petition is closed.

25-03-2026
2/2

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

GBI

To

The Commercial tax Officer /
The State Tax Officer,
Madhavaram Assessment Circle,
Room No.105, First Floor,
Integrated Commercial Taxes Building,
Wall Tax Road, Chennai-600 003

C.SARAVANAN, J.

GBI

WP No. 11415 of 2026

25-03-2026
2/2