IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.13022 of 2026
and
W.M.P.Nos.14271 and 14274 of 2026

M/s.Krishna Enterprises
rep. By its Proprietor
Ms.M.Sowmuya
W/o.Krishnaraj
1/98 B, Pollachi Main Road
Anthiyur, Udumalpet
Tiruppur District. … Petitioner

Vs

The Assistant Commissioner (ST)
Udumalpet (North) Circle
Commercial Taxes Department
Udumalpet
Tiruppur District. … Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified mandamus to call for the records in relating to the impugned assessment order dated 02.12.2025 passed by the respondent in respect of GSTIN:33FOFPS5815R2Z4 for the financial year 2021 – 22 and quash the same as illegal and consequently, direct the respondent to reconsider the matter after granting an opportunity to the petitioner to submit a detailed reply along with supporting records.

For Petitioner : Mr.P.Ramjee
For Respondent : Mr.TV.Prashanth Kiran
Government Advocate

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ORDER

Mr.TV.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 02.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 12.06.2025, wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 02.12.2025.

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. The present Writ Petition has been filed only on 30.03.2026.

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.

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

> *"It is submitted that Petitioner willing to deposit 10% of the total amount."*

7. Recording the same, 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 12.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated

02.12.2025 as an addendum to the Show Cause Notice dated 12.06.2025.

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.

08.04.2026

Neutral Citation: Yes / No

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To:

The Assistant Commissioner (ST)
Udumalpet (North) Circle
Commercial Taxes Department
Udumalpet
Tiruppur District.

C.SARAVANAN, J.

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W.P.No.13022 of 2026

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