IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11891 of 2026
and
W.M.P.Nos.12974 and 12975 of 2026

M/s.MSK Constructions
rep. By its Proprietor – Mr.S.Karunanithi
No.415 Road Street, Melacheri
Villupuram 604 202. … Petitioner

Vs

The Deputy State Tax Officer – I
O/o. The Deputy Commercial Tax Officer
Gingee Assessment Circle
Vilupuram Zone
Cuddalore Division. … Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records relating to the impugned proceedings initiated by the respondent in the impugned order in FORM GST DRC – 07 bearing Ref.No.ZD331125452272S dated 26.11.2025 along with Annexure vide GST No.33EMDPK3211A1ZX/2021-22 dated 26.11.2025 passed by the respondent for the AY 2021 – 22 and to quash the same.

For Petitioner : Ms.R.Hemalatha
For Respondent : Mr.V.Prashanth Kiran
Government Advocate

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ORDER

Mr.V.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 26.11.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 13.09.2025, 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 26.11.2025.

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 24.03.2026.

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:-

"The petitioner is willing to pay 10% ."

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 13.09.2025 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 13.09.2025.

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.

26.03.2026

Neutral Citation: Yes / No

jai

To:

The Deputy State Tax Officer – I
O/o. The Deputy Commercial Tax Officer
Gingee Assessment Circle
Vilupuram Zone
Cuddalore Division.

C.SARAVANAN, J.

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W.P.No.11891 of 2026

26.03.2026