IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 12138 of 2026
and WMP Nos.13234 & 13237 of 2026

M/s PCS Autocast
Rep.by its partner Mr. C.Selvakumar,
SF No. 63, Pulia Marathu Palayam
road, Varapatti village Sulur Taluka,
Coimbatore, Tamil Nadu 641 669.

Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
Palladam I circle, Palladam, Tirupur III,
Tirupur.

2.The Assistant Commissioner (ST)
Vellakovil Assessment Circle, Erode,
Tamil Nadu

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the impugned order of assessment in Ref No. ZD3312251052720 dated 08.12.2025 passed under Section 73 of the CGST/TNGST Act, 2017 for the Financial Year 2021-22 and uploaded along with the summary of order in DRC-07 from the files of the first respondent herein, QUASH the same.

For Petitioner(s): Mrs. Aparna Nandakumar

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

ORDER

Mrs.P.Selvi, learned Government Advocate learned Government Advocate takes notice for the Respondents.

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 08.12.2025, whereby the proposal in Show Cause Notice in GST DRC-01 dated 02.09.2025 issued for the tax period 2021-2022 has been confirmed in the absence of the reply to the Show Cause Notice.

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 25.03.2026 within the condonable period of limitation.

5.A reading of the impugned order indicates that there is an inspection and an audit report was generated on 02.09.2025. Based on the audit report the above notice in GST DRC-01 was issued on 02.09.2025 to which the petitioner has failed to reply.

6. As such I am not able to find any procedural illegality or any perversity in the impugned order considering the fact that the petitioner not co-operated for filing the reply to the Show Cause Notice. The petitioner should have filed a reply in time instead the petitioner has suffered the impugned order.

7.At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to deposit Rs.25,00,000/- of the disputed tax as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle which has been extracted hereunder:-

"The Petitioner agrees to deposit Rs.25,00,000/- (twenty five lakhs."

8.Recording the above consent given by the petitioner and the learned counsel for the respondent has not raised any serious objection for remitting the case back to the respondents to pass a denova order subject to the petitioner deposing the aforesaid amount.

9.In view of the above, the case is remitted back to the Respondents to pass a fresh order on merits subject to the Petitioner depositing Rs.25,00,000/- of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days **from today.**

10.Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 02.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 08.12.2025 as an addendum to the Show Cause Notice dated 02.09.2025

11.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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25,00,000/- 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.

13. 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.

14.Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

15.This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

27-03-2026

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

kp

To

1.The Assistant Commissioner (ST)
Palladam I circle, Palladam, Tirupur III,
Tirupur

2.The Assistant Commissioner (ST)
Vellakovil Assessment Circle, Erode,
Tamil Nadu

C.SARAVANAN J.

kp

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