



W.P.No.12628 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12628 of 2026

and

W.M.P.Nos.13783 and 13784 of 2026

M/s.Sree Swetha Steels,
Represented by its Proprietor
Sellathurai

... Petitioner

Vs.

- 1.The Deputy State Tax Officer-2,
Dharapuram Assessment Circle,
Dharapuram.
- 2.The Deputy Commercial Tax Officer,
Dharapuram, Tiruppur-III,
Tiruppur.
- 3.The Branch Manager,
Indian Bank,
Dharapuram Branch,
No.24, Rajendra Nagar,
Udumalai Road,
Dharapuram – 638 656.
- 4.The Branch Manager,
City Union Bank,
Dharapuram Branch,
Old No.89,
Church Road,
Dharapuram – 638 656.



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5. The Branch Manager,
HDFC Bank,
Dharapuram Branch,
No.56, 47, Church Road,
Anbagam Complex,
Dharapuram – 638 656.

... Respondents

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 with respect to the Impugned Order vide Ref.No.ZD330225275575A dated 26.02.2025 passed under Section 73 by the 2nd Respondent along with summary of the order vide Ref.No.ZD330225275575A dated 26.02.2025 under FORM GST DRC-07 passed by the 2nd Respondent and also the proceedings bearing GSTIN: 33BFVPS0608M1ZX/2020-21 dated 26.02.2025 passed under Section 73(9) of TNGST Act, 2017 and the CGST Act, 2017 by the 1st Respondent and quash the same and consequently direct the 3rd to 5th Respondents to de-freeze the Petitioner's Bank Account bearing A/c.Nos.6330931780, 500101012233919, 512120020000993, 50200079488850.

For Petitioner : Ms.Gayathri Vasudevan

For Respondents :
For R1 and R2 : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

For R5 : Mr.C.Mohan and
Ms.A.Rexy Josephine Mary
for M/s.King & Partridge



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ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents 1 and 2.

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 Respondents 1 and 2.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Ref.No.ZD330225275575A dated 26.02.2025 passed by the 2nd Respondent under Section 73 of TNGST Act, 2017 along with summary of the order in FORM GST DRC-07 bearing Ref.No.ZD330225275575A dated 26.02.2025 passed by the 2nd Respondent and also the proceedings bearing GSTIN: 33BFVPS0608M1ZX/2020-21 dated 26.02.2025 passed by the 1st Respondent under Section 73(9) of TNGST Act, 2017 and the CGST Act, 2017, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 wherein the Petitioner was also called upon to file a reply by 25.12.2024.



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4. The Petitioner was also issued with Reminders on 02.01.2025 and 29.01.2025 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 27.03.2026.

6. 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 *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:-

“Consent to deposit 25% of tax amount.”

8. Recording the same, the case is remitted back to the 2nd Respondent to pass a fresh order subject to the Petitioner depositing 25% of



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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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 26.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

10. In case there has been recovery made from the Petitioner or any other amount paid by the Petitioner towards the tax liability confirmed vide impugned Order dated 26.02.2025, the same shall be set off against the pre-deposit of 25% as ordered above. This shall however be subject to verification by the 2nd Respondent.

11. In case the Petitioner complies with the above stipulations, the 2nd 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. All the issues are left open to be canvassed by the Petitioner before the 2nd Respondent.



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

13. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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 2nd 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.

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Neutral Citation : Yes / No

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To:

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