IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12640 of 2026
and
W.M.P.Nos.13799 and 13800 of 2026

M/s.Sri Velavan Agro,
Represented by its Partner
S.Saranya ... Petitioner

Vs.

1.The Deputy State Tax Officer-1,
Dharapuram Assessment Circle,
Dharapuram.

2.The Deputy Commercial Tax Officer,
Dharapuram, Tiruppur-III,
Tiruppur.

3.The State Tax Officer (FAC),
Dharapuram Assessment Circle,
Dharapuram.

4.The Deputy Commercial Tax Officer,
Dharapuram, Tiruppur-III,
Tiruppur.

5.The Branch Manager,
State Bank of India,
Dharapuram Branch,
No.5, Udumalpet Road,
Dharapuram – 638 656.

6.The Branch Manager,
Axis Bank,
Dharapuram Branch,
S1, New Housing Unit,
Near New Bus Stand,
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.ZD3308250743945 dated 07.08.2025 passed under Section 74 by the 2nd Respondent along with summary of the order vide Ref.No.ZD3308250743945 dated 07.08.2025 under FORM GST DRC-07 passed by the 2nd Respondent and also the proceedings bearing GSTIN: 33ADCFS6798Q1Z3/2019-20 dated 07.08.2025 passed by the 3rd 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.36818991586, 923020011080000 and 1165153000002184.

For Petitioner : Ms.Gayathri Vasudevan

For Respondents :
For R1 to R4 : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents 1 to 4.

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 to 4.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Ref.No.ZD3308250743945 dated 07.08.2025 passed by the 2nd Respondent under Section 74 of TNGST Act, 2017 along with summary of the order in FORM GST DRC-07 bearing Ref.No.ZD3308250743945 dated 07.08.2025 passed by the 2nd Respondent and also the proceedings bearing GSTIN: 33ADCFS6798Q1Z3/2019-20 dated 07.08.2025 passed by the 3rd Respondent under Section 74 of TNGST Act, 2017.

4. The impugned Assessment Order was preceded by a Show Cause Notice in GST DRC-01 dated 06.11.2024 wherein the Petitioner was also called upon to file a reply by 05.12.2024. The Petitioner was also issued with Reminders on 01.04.2025, 16.04.2025 and 14.07.2025 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 Orders have 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 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 06.11.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 07.08.2025 as an addendum to the Show Cause Notice dated 06.11.2024.

10. 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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

11. 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.

12. 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.

13. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

02.04.2026
(1/2)

Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.
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