



WEB COPY

WP No. 12492 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12492 of 2026

and

W.M.P.Nos.13660 & 13663 of

Tvl BR ZIP INDUSTRIES

GSTIN 33AUOPB2964J1ZI

Represented by its Proprietor Nazmuhuda Babul

6/38, 5th Street, Lakshmi Nagar,

Tiruppur - 641 602

..Petitioner(s)

Vs

The Deputy Commercial tax officer

Lakshmi Nagar Assessment Circle, Tiruppur-II

Tiruppur-641 603

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order in Form GST DRC-07 bearing reference no. ZD331025054324V/ 2021-22 dated 8.10.2025 issued by the Respondent and quash the same

For Petitioner(s):

Mr.G.Derrick Sam

For Respondent(s):

Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the Respondent.

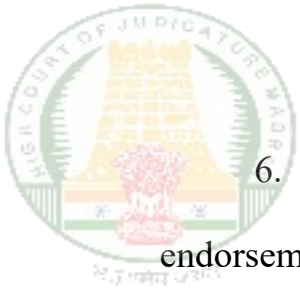


2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 08.10.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 11.08.2025 wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus, suffered the impugned Order dated 08.10.2025.

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 long before. However, the present Writ Petition has been filed only on 26.03.2026.

5. 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 *denovo* adjudication.



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

“The petitioner undertakes to deposit 25 % of tax demanded”

7. Recording the above submission, the case is remitted back to the second Respondent to pass a fresh order on merits 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 11.08.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 08.10.2025 as an addendum to the Show Cause Notice dated 11.08.2025.

9. In case the Petitioner complies with the above stipulations, the second 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 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.

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 second 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.

07-04-2026

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To
The Deputy Commercial tax officer
Lakshmi Nagar Assessment Circle, Tiruppur-II
Tiruppur - 641 603.



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C.SARAVANAN, J.

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