



WEB COPY

WP No. 12585 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 12585 of 2026 and
WMP.Nos.13735 and 13736 of 2026**

Tvl.TNT Regular Service,
(Represented by its Proprietrix M.Renuka Devi)
Address No.16/109 OFF, Puthur Itteri
Road,Nethimedu,Revenue Estate of Village
Anndhanapatti, Salem, Tamilnadu 636002

..Petitioner(s)

Vs

The Deputy State Tax Officer-2
Suramangalam Circle,Salem
3rd floor Integrated Commercial Taxes Building,
Pitchards Road,Hasthampatty,
Salem-636007

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent herein vide order Ref.No. GSTIN 33AHKPR2442L2Z3/2021-22 along with the summary of the order in GST DRC-07 reference no. ZD331125246404R dated 26th December 2025 for the period between April 2021 to March 2022 and quash the same.

For Petitioner(s): M/s.S. Vishnupriya

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader



ORDER

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Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondent.

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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order along with the summary of the order in GST DRC-07 reference no. ZD331125246404R dated 26.12.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.09.2025.

4. The Petitioner was also issued with Reminders on 01.11.2025, 11.11.2025 and 06.12.2025 which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner has filed a reply dated 18.12.2025 requesting to grant time and did not appear for the personal hearings. Thus, the impugned Order has been passed.

5. It is noticed that the limitation for filing an appeal is prescribed under Section 107 of the respective GST enactments, 2017 against the impugned



Order is within the limitation. The present Writ Petition has been filed only on 17.03.2026.

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6. 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 *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:-

“ We oblige to deposit 10 % of tax”

8. Recording the above consent, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 10% of the disputed tax in cash 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 24.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 26.12.2025 as an addendum to the Show Cause Notice dated 24.09.2025.



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10. 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 shall also stand automatically vacated.

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

12. 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.

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



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14. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

01-04-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

The Deputy State Tax Officer-2

Suramangalam Circle, Salem

3rd floor Integrated Commercial Taxes Building,

Pitchards Road, Hasthampatty,

Salem-636007



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C.SARAVANAN, J.

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