IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14896 of 2026
AND
WMP Nos. 16133 & 16134 of 2026

Majestic Mahendra (Tractors) Private Limited,
Represented by its Director,
J.Thirunavukkarasu,
644, NA, Vallalar Kovil South Street,
Mayiladuthurai,Nagapattinam,
Tamil Nadu- 609 001

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Mayiladuthurai Assessment
Circle,Thiruvarur,Tamilnadu

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India of issuance of a Writ of Certiorari to call for the records on the files of the learned Respondent herein in GSTIN/33AAFCM5615D1ZV/2018-19 in FORM GST DRC-07 in Order Reference No. ZD3312254122025 dated 27.12.2025, along with the detailed order dated 30.11.2025, and quash the same.

For Petitioner(s): Mr.A.P.Karventhan
for M/s.K.SIRI CHANDANA
For Respondent(s): Mr.C.Harsharaj, Spl, GP

ORDER

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

3. The Petitioner is before this court against the impugned order dated 27.12.2025 whereby the demand proposed in Show Cause Notice in DRC 01 dated 28.06.2025 issued for the tax period April 2018 to March 2019 has been confirmed after considering the Petitioner's reply dated 29.11.2025 in DRC 06

4. Learned Counsel for the Petitioner submits that the Petitioner could not produce necessary documents to substantiate the above defence, however, he would submit the same are available and therefore one more opportunity may be given to the Petitioner to explain the case afresh.

5. Learned Government Advocate for the Respondent also has no objection for the above arrangement for denovo adjudication .

6. Learned Counsel for the Petitioner submits that the Petitioner will deposit 10% of the disputed tax as a condition for *denovo* adjudication.

7. The learned counsel for the Petitioner has also made the following

endorsement to that effect in the Court bundle which has been extracted hereunder:-

" Consent to deposit 10% of the disputed tax to get the matter remand back to the Respondent"

8. Recording the above consent given by the Petitioner, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% 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 Form GST DRC-01 dated 28.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 27.12.2025 as an addendum to the Show Cause Notice dated 28.06.2025.

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 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 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.

14. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

20-04-2026

Neutral Citation: Yes/No
GV

To
The Assistant Commissioner (ST),
Mayiladuthurai Assessment Circle,Thiruvarur,Tamilnadu

C.SARAVANAN J.

GV

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