IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12299 of 2026
and
W.M.P.Nos.13435 and 13438 of 2026

Gunasingh Nadar Maligai
rep. By its Partner :Gunasingh Varathan
No.50/17 Ulundurpet Main Road
Thiruvennainallur
Villupuram 607 204. … Petitioner

Vs

The Assistant Commissioner (ST)
Villupuram II Assessment Circle
Integrated Building for Commercial Taxes Offices
Villupuram 607 204. … Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned order in Reference No.ZD 331 225 314 177P/21-22 dated 19.12.2025 passed by the respondent and quash the same.

For Petitioner	:	Mr.V.Vijayalakshmi
For Respondent	:	Mr.C.Harsharaj Special Government Pleader

- - - - -

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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 19.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 10.06.2025 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 19.12.2025.

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 25.03.2026, but within condonable period of limitation.

5. 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 *denovo* adjudication.

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

> *"On instructions from my client, I am giving consent to deposit 10% as a pre-condition for remand.*

7. Recording, the above consent, 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 10.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated

19.12.2025 as an addendum to the Show Cause Notice dated 10.06.2025.

9. 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 if any, shall also stand automatically vacated.

10. 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.

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 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.

27.03.2026

Neutral Citation: Yes / No

jai

To:

The Assistant Commissioner (ST)
Villupuram II Assessment Circle
Integrated Building for Commercial Taxes Offices
Villupuram 607 204.

C.SARAVANAN, J.

jai

W.P.No.12299 of 2026

27.3.2026