IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 12159 of 2026
and WMP Nos.13267 & 13269 of 2026

M/s.Thai Agencies,
Rep by its Proprietor- Ramesh
Ambalavanan,1, Transport Complex,
Neyveli, Cuddalore, Tamil
Nadu-607802

Petitioner(s)

Vs

The State Tax Officer
Office of the Commercial Tax Officer,
Panruti Rural, Cuddalore.

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 relating to the impugned proceedings passed by the Respondent in the order vide GSTIN 33AGJPR9343Q1ZJ/2021-22 dated 27.12.2025 passed under section 73 of the act along with the consequential summary order in FORM GST DRC 07 vide ref no. ZD331225410741V dated 27.12.2025 for FY 2021-22, to quash the same.

For Petitioner(s): Mrs.R.Hemalatha

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

ORDER

Mr.C. Harsharaj, learned Special Government Pleader 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, which was preceded by a Show Cause Notice in FORM GST DRC-01 dated 25.09.2025. The records indicate that the Petitioner had filed a reply dated 03.12.2025 and the same did not accompany the required documents to substantiate the defence.

4. 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 and he has also made an endorsement to that effect in the Court bundle which has been extracted hereunder:-

"I am willing to deposit 10% of tax".

5.The learned counsel for the respondent has no objection for remitting the case back to the respondent subject to the above condition.

6. 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.

7. Within such time, the Petitioner shall also file additional reply to the Show Cause Notice in GST DRC-01 dated 25.09.2025 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 25.09.2025.

8.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.

9. 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.

10. 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.

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

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

27-03-2026

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

kp

To

The State Tax Officer
Office of the Commercial Tax Officer,
Panruti Rural, Cuddalore.

C.SARAVANAN J.

kp

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