IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11908 of 2026
and
W.M.P.Nos.12994 and 12996 of 2026

M/s.J. Kasi
rep. By its Proprietor Mr.J.Kasi
No.3/12 Pattai Street
Anpoondi Vilalge, Sathyamangalam Post
Vellore 632 114. … Petitioner

Vs

The State Tax Officer
Office of Commercial Tax Officer
Vellore Rural Assessment Circle
No.4 Fort Round Road
Bharathiyar Salai
Vellore 632 001. … Respondent

PRAYER: Writ Petition is 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 proceedings passed by the respondent in the order vide GSTIN:33AKQPK4468C1Z3/2023-2024 dated 12.12.2024 along with the consequential proceedings under Section 74 of the Act issued vide FORM DRC – 07 Ref.No.ZD331224099490F dated 12.12.2024 for the financial year 2023-2024 and to quash the same.

For Petitioner : Mr.R.Devanand
For Respondent : Mr.TNC.Kaushik
Additional Government Pleader

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ORDER

Mr.TNC.Kasushik, learned Additional 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 12.12.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 30.09.2024, 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 12.12.2024.

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 24.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% 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, the counsel for petitioner consent to deposit 50% of the disputed tax, however, the entire tax demand is paid (subject to verification).*

6. Recording the above consent given by the Petitioner, the case is remitted back to the first Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% 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 a reply to the Show Cause Notice in GST DRC-01 dated 30.09.2024, together with requisite

documents to substantiate the case by treating the impugned Order dated 12.12.2024, as an addendum to the Show Cause Notice dated 30.09.2024.

8. In case, the Petitioner complies with the above stipulations, the first 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 50% 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 first 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 first 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.

26.03.2026

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Neutral Citation : Yes / No

To

The State Tax Officer
Office of Commercial Tax Officer
Vellore Rural Assessment Circle
No.4 Fort Round Road
Bharathiyar Salai
Vellore 632 001.

C. SARAVANAN, J

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