IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 12368 & 12380 of 2026
AND
WMP Nos. 13520 & 13523 of 2026

M/s.Sivasakthi Ginning Factory
Rep by its Prop. Thangavel Muthusamy,
No.106A, Main Road, Anaiampatty PO,
Gangavalli Tk,
Salem, Tamil Nadu, 636105.

..Petitioner(s)

Vs

The State Tax Officer
O/o.The Commercial Tax Officer,
Attur (Rural) Assessment Circle,
Salem, Tamil Nadu.

..Respondent(s)

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 initiated by the Respondent in the impugned order in FORM GST DRC - 07 bearing ref No. ZD331225130336T dated 09.12.2025 along with Annexure vide GSTIN 33ABHPT7382A1ZN /2021-22 Dated 09.12.2025 along with consequential rectification proceeding in Form GST DRC - 08 bearing ref No. ZD330226155376F dated 18.02.2026 along with Annexure vide GSTIN33ABHPT7382A1ZN/2021-22 Dated 18.02.2026 passed by the Respondent for the AY 2021-22 and to quash the same.

For Petitioner(s): MsR. Hemalatha

For Respondent(s): Mr.C.Harsha Raj, SGP

ORDER

Mr.C.Harsha Raj, 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. Learned counsel for the Petitioner submits that the Petitioner will deposit 10% of the disputed tax as a condition for *denovo* adjudication of the dispute in view of the impugned order dated 09.12.2025.

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

"I am willing to deposit 10% of Tax"

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

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 a reply to the Show Cause Notice in Form GST DRC-07 dated 25.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 09.12.2025 as an addendum to the Show Cause Notice dated 25.06.2025.

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

13. This Writ Petition stands disposed of with the above observations. No costs.

10-04-2026

Neutral Citation: Yes/No

GV

To

The State Tax Officer
O/o.The Commercial Tax Officer,
Attur (Rural) Assessment Circle,
Salem, Tamil Nadu.

C.SARAVANAN J.

GV

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