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WP No. 11968 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 27-03-2026**

CORAM

**THE HONOURABLE MR JUSTICE C. SARAVANAN**

**WP No. 11968 of 2026  
and WMP Nos. 13063 & 13067 of 2026**

Tea Town Super Market (India) Private Limited,  
Represented by its Partner,  
Shajan Pappachan,  
10/671-A1, Gudalur,  
The Nilgiris, Tamil Nadu- 643 212

Petitioner(s)

Vs

The State Tax Officer (FAC),  
(Also known as the Commercial Tax Officer),  
Gudalur Assessment Circle,  
Gudalur, Coimbatore, Tamilnadu

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 on the files of the learned Respondent herein in GSTIN/33AADCT3757F1ZF/2021-22 in FORM GST DRC-07 in Order Reference No.ZD331125447206O dated 26.11.2025 and quash the same.

For Petitioner(s): Ms.K.Siri Chandana

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



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**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 26.11.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.09.2025 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 26.11.2025.

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 24.03.2026.



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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 and he has also made an endorsement to that effect in the Court bundle.

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

*“The Petitioner is ready and willing to pay 10% of the disputed tax for denovo adjudication”*

7. 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 26.11.2025 as an addendum to the Show Cause Notice dated 26.09.2025.



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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.



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13. 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  
ssr



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To

The State Tax Officer (FAC),  
(Also known as the Commercial Tax Officer),  
Gudalur Assessment Circle,  
Gudalur, Coimbatore, Tamilnadu





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**C.SARAVANAN J.**

SSR

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