



WEB COPY

WP No. 12340 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 12340 of 2026
and
WMP Nos.13482 & 13485 of 2026**

Rkk Earth Movers
Represent by its Proprietor Mr.Palani)
173, Pommidi Main Road,
Konkarapatty, Salem- 636351

..Petitioner(s)

Vs

Deputy State Tax Officer-1
(Also Known as Deputy Commercial Tax Officer)
Omalur Assessment Circle,
Salem .

..Respondent(s)

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent herein in FORM GST DRC-07 with Reference No. ZD330424191513J dated 25.04.2024 in GSTIN NO 33CKYPR7740C1ZP/2018-19 and to quash the same.

For Petitioner(s): Mr.N Chandirasekar

For Respondent(s): Ms.P.Selvi, Government Advocate

**ORDER**

Ms.P.Selvi, learned Government Advocate takes notice for the

Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order made in FORM GST DRC-07 with Reference No. ZD330424191513J dated 25.04.2024 in GSTIN NO 33CKYPR7740C1ZP/2018-19 of the respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 19.01.2024 wherein the Petitioner was also called upon to appear for personal hearing. However, the petitioner had not taken advantage of the same and thus, suffered the impugned order dated 25.04.2024.

4. The Petitioner was also issued with Reminders on 12.03.2024, 04.04.2024 and 12.04.2024 which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearings. Thus, the impugned Order has been passed.



5. 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. The present Writ Petition has been filed only on 26.03.2026.

6. 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 *de novo* adjudication.

7. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court Bundle, which is extracted hereunder:-

“Representing counsel on record for the petitioner.

Willing to pay 50%”

8. Recording the above consent, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 50% of the disputed tax in cash 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated



25.04.2024 as an addendum to the Show Cause Notice dated 19.01.2024.

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10. 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 shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 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.

12. 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.

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



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

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

MFA

To

Deputy State Tax Officer-1
(Also Known as Deputy Commercial Tax Officer)
Omalur Assessment Circle,
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C.SARAVANAN, J.

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