IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12499 of 2026
and
W.M.P.Nos.13672 and 13673 of 2026

Tvl.Omb Timber Mart,
Represented by its Proprietor
Muniyappan ... Petitioner

Vs.

Assistant Commissioner (ST) (FAC),
Omalur Assessment Circle,
Salem. ... Respondent

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.ZD3308242184892 dated 24.08.2024 in GSTIN : 33ANSPM2080M1ZK/2019-2020 dated 24.08.2024 and quash the same.

For Petitioner : Mr.N.Chandirasekar

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 in FORM GST DRC-07 bearing Reference No.ZD3308242184892 dated 24.08.2024 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 18.01.2023 wherein the Petitioner was also called upon to file a reply by 21.02.2023.

4. The Petitioner was also issued with Reminders on 09.07.2024 and 30.07.2024 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:-

> "As per the order of this Hon'ble Court, Petitioner is willing to pay 50% disputed tax alone as condition for remand."

8. Recording the same, 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 FORM GST DRC-01 dated 18.01.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 24.08.2024 as an addendum to the Show Cause Notice dated 18.01.2023.

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.

02.04.2026

Neutral Citation : Yes / No

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To:

Assistant Commissioner (ST) (FAC),
Omalur Assessment Circle,
Salem.

C.SARAVANAN, J.

arb

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