IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12335 of 2026
and
W.M.P.Nos.13466 and 13468 of 2026

Vimalkumar
Proprietor
TVL.ESS VEE IMPEX
2/26 LRG Layout, 3rd Street
Karuvampalayam, Tiruppur
Tamil Nadu 641 602. … Petitioner

Vs

The Deputy State Tax Officer – 1
(also known as Deputy Commercial Tax Officer)
Tiruppur South Circle, Tiruppur – II
Ground Floor, Emperor Building
No.16 Indira Nagar, I Street
Avinashi Road, Tiruppur
Tamil Nadu 641 603. … 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 file of the respondent in GSTIN:33ANAPV2920P1ZQ/2021-2022 dated 27.11.2025, Order under Section 73 of the TNGST Act, 2017 and the summary of the order in FORM GST DRC – 07 both dated 27.11.2025 issued in Reference No.ZD331125479025K and quash the same.

For Petitioner : Mr.A.N.R.Jayaprathap

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

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ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 27.11.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 16.09.2025 wherein the Petitioner was called upon to to file a reply and to appear for personal a hearing. However, the Petitioner had not taken advantage of the same and has thus, suffered the impugned Order dated 27.11.2025.

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 25.03.2026 but within condonable period of limitation.

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.

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

> *"On instructions from my client, I submit that my client willing to pay 10% of disputed tax."*

7. Recording the same, 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 16.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 27.11.2025 as an addendum to the Show Cause Notice dated 16.09.2025.

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.

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

27.03.2026

Neutral Citation: Yes / No

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C.SARAVANAN, J.

jai

To:

The Deputy State Tax Officer – 1
(also known as Deputy Commercial Tax Officer)
Tiruppur South Circle, Tiruppur – II
Ground Floor, Emperor Building
No.16 Indira Nagar, I Street
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