IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11969 of 2026
and
W.M.P.Nos.13062 and 13064 of 2026

Rangaraj Chettiar Kumaresan Madhankumar
Proprietor
Tvl.Sathya Electronics & Furnitures
195/B Krishnagiri Main Road
Uthangarai PO/TK
Krishnagiri 635 207. … Petitioner

Vs

The State Tax Officer/Proper Officer
(also known as Commercial Tax Officer)
Harur Circle, Dharmapuri Zone
Hosur. … 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 in Order under Section 73 of the TNGST Act, 2017, the summary of the order in FORM GST DRC – 07 both dated 25.11.2025 issued in Reference No.ZD331125438225P and attachment to DRC – 07 dated 25.11.2025.

For Petitioner : Mr.Jayaprathap.A.N.R
For Respondent : Mrs.K.Vasanthamala
Government Advocate

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ORDER

Mrs.K.Vasanthamala, 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 25.11.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 28.05.2025, wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 25.11.2025.

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. The present Writ Petition has been filed only on 24.03.2026.

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 instruction from client, I submit that mu client wiling to pay 10% 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 28.05.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 25.11.2025 as an addendum to the Show Cause Notice dated 28.05.2025.

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.

26.03.2026

Neutral Citation: Yes / No

jai

<u>To</u>:

The State Tax Officer/Proper Officer
(also known as Commercial Tax Officer)
Harur Circle, Dharmapuri Zone
Hosur.

C.SARAVANAN, J.

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W.P.No.11969 of 2026

26.03.2026