IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12413 of 2026
and
WMP Nos.13566 & 13568 of 2026

Arabian And Co
Rep by, Thanveerul Haque P
Proprietor,
No. 561/174B,
Opp Old Fire Station,
Chowk Road1,
Pernampattu,
Vellore-635810

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer (ST)
Gudiyatham (West)Assessment circle
Vellore District

..Respondent(s)

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the respondent order dated 16.07.2024 pertinent to the assessment year 2022 - 2023 in GSTIN Number 33BKPPT3168J2ZJ and to quash the same and consequently direct the respondent to redo the fresh assessment

For Petitioner(s): Mr.K.Narayanan

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

ORDER

Mr.Harsha Raj.C, learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 16.07.2024 pertinent to the assessment year 2022 - 2023 in GSTIN Number 33BKPPT3168J2ZJ of the respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.06.2024 wherein the Petitioner was called upon to appear for personal hearing on 05.07.2024 and to file a reply by 26.07.2024. However, the petitioner had not taken advantage of the same and thus, suffered the impugned order dated 16.07.2024.

4. The Petitioner was also issued with Reminders on 09.07.2024 and 13.07.2024 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 hearing fixed on 10.07.2024 and 15.07.2024 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 long before. However, 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:-

"The petitioner undertakes to pay 50% of the disputed tax"

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 GST DRC-01 dated 26.06.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 16.07.2024 as an addendum to the Show Cause Notice dated 26.06.2024.

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.

06-04-2026

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

MFA

To

The Deputy Commercial Tax Officer ST
Gudiyatham (West)Assessment circle
Vellore District

C.SARAVANAN, J.

MFA

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