



WEB COPY



W.P.No.12673 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12673 of 2026

and

W.M.P.Nos.13839 and 13840 of 2026

Tvl.Highland Constructions,
Represented by its Managing Director
Elju Eldho Thomas

... Petitioner

Vs.

The Commercial Tax Officer,
Gudalur, Uthagamandalam,
Coimbatore.

... 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 pertaining to the impugned Order in Form GST DRC 07 bearing reference no.ZD331025085593F/2021-2022 dated 10.10.2025 issued by the Respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice
for the Respondent.



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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 in FORM GST DRC-07 bearing Reference No.ZD331025085593F dated 10.10.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 15.05.2025 wherein the Petitioner was also called upon to file a reply by 14.06.2025.

4. The Petitioner was also issued with Reminders on 18.06.2025, 11.07.2025 and 28.07.2025 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 27.03.2026.



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6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% 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:-

“Petitioner undertakes to deposit 25% of the disputed tax demand raised in the Impugned Order.”

8. In view of the above, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 25% 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 15.05.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 10.10.2025 as an addendum to the Show Cause Notice dated 15.05.2025.



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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 25% 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.



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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

arb

To:

The Commercial Tax Officer,
Gudalur, Uthagamandalam,
Coimbatore.



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