IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.04.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No.13748 of 2026
and
WMP.Nos.15010 & 15011 of 2026

M/s.R.D. Engineering
Represented by its Proprietor
M.Rajan, No.4/372, Nehru Street,
Dr.Ambedkar Nagar
Kadambathur, Tiruvallur District
Tamil Nadu 631 203. ...Petitioner

Vs

The State Tax Officer
Tiruttani Assessment Circle
Integrated CT Building
2nd Floor, Ward B Block 25
Gandhi Road, Arakonam
Arakonam 631 001. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the Respondent against petitioner's firm vide GSTIN:33CGZPR2424QIZH in Order Reference No. ZD331025200229Z dated 21.10.2025 for the Assessment Year 2021-2022 and quash the same as illegal, arbitrary and principles of natural justice.

For Petitioner(s): Mr.K.M.Malarmannan

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

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. The petitioner is before this Court against the impugned assessment order dated 21.10.2025, whereby demand proposed in Show Cause Notice in DRC-01 dated 03.09.2025 has been confirmed in the absence of reply for the tax period 2021-22.

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 06.04.2026.

5. The learned counsel for the petitioner submits that as against the total liability of Rs.2,17,512/- confirmed vide impugned order, a sum of Rs.2,30,070/- has been recovered from the petitioner by electronic credit ledger on 23.01.2026.

6. However, the learned Government Advocate appearing for the respondents is unable to confirm the same.

7. 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 *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle which has been extracted hereunder:-

"Petitioner undertakes to pay 25% of the disputed tax amount."

8. Recording the above, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% 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. After due verification, any amount already recovered from the petitioner's bank account shall be adjusted towards the said 25% of disputed tax. In case the amount already recovered, as stated above, exceeds or satisfies the 25% pre-

deposit requirement, no further amount shall be required to be deposited for the purpose of redoing the proceedings. It is for the petitioner to convince the respondent that the aforesaid recovery is towards the tax liability confirmed by the respondent.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 03.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 21.10.2025 as an addendum to the Show Cause Notice dated 03.09.2025.

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 if any, shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 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.

14. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

10.04.2026

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

To

The State Tax Officer
Tiruttani Assessment Circle
Integrated CT Building
2nd Floor, Ward B Block 25
Gandhi Road, Arakonam
Arakonam 631 001.

C.SARAVANAN, J.

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