IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12659 of 2026
and
W.M.P.Nos.13820 and 13821 of 2026

M/s.Seemati Ready Made Cut Piece Centre,
Represented by its Partner
A.Mary Lathies ... Petitioner

Vs.

1.The State Tax Officer,
Thirukazhukundram Assessment Circle,
No.42, Wahab Nagar,
Thirukazhukundram – 603 109.

2.Deputy Commissioner (ST),
Chengalpattu Zone,
No.26, Abhirami Complex,
Kanchipuram High Road,
Thimmavaram, Chengalpattu – 603 101. ... Respondents

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 vide DRC-07 Reference No.ZD330825198799E dated 19.08.2025 passed by the 1st Respondent for the assessment year 2018-2019 and the consequential impugned recovery notice vide FORM DRC-13 dated 21.11.2025 passed by the 2nd Respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam

For Respondents : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

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 Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 bearing Ref.No.ZD330825198799E dated 19.08.2025 passed by the 1st Respondent along with consequential impugned Recovery Notice in FORM GST DRC-13 bearing GSTIN: 33AATFS5776N1Z6/Apr-2018 to Mar-2019 dated 21.11.2025 of the 2nd Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 29.11.2023 wherein the Petitioner was also called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 19.08.2025.

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 27.03.2026.

5. 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.

6. 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 tax demanded in the Impugned Order."

7. Recording the same, the case is remitted back to the 1st 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 29.11.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 19.08.2025 as an addendum to the Show Cause Notice dated 29.11.2023.

9. In case the Petitioner complies with the above stipulations, the 1st 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.

10. 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.

11. In case the Petitioner fails to comply with any of the stipulations, the 1st 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 1st 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.

02.04.2026

Neutral Citation : Yes / No

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To:

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No.42, Wahab Nagar,
Thirukazhukundram – 603 109.

2.Deputy Commissioner (ST),
Chengalpattu Zone,
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C.SARAVANAN, J.

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