IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.14553 of 2026
and
W.M.P.Nos.15800 & 15801 of 2026

M/s. Sun India Pharma Distributors
(Represented by its Managing Partner
Mr.R.Muthusamy)
First Floor, 58/101A, K.M. Complex
Thillaipuram Main Road, Kulakkarai Street,
Back to Amma Unavagam
Namakkal – 637 001. ... Petitioner

Vs.

1. The Assistant Commissioner of GST & Central Excise
Salem – II Division GST Bhawan No.1
3rd Floor Foulkes, Compound Anaimedu
Salem – 636001.

2. Branch Manager
Karur Vysya Bank
P B No.452, Rengar Sannathi Street
Namakkal – 637 001. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for records on the files of the 1st

Respondent herein in Order in Original Vide SL. No. 30/2024 GST AC Bearing DIN 20240859XP00002252F7 dated 28.08.2024 for the tax period Apr 2019 – Mar 2020 and quash the same.

For Petitioner	:	Mr.K.A.Parthasarathy
For R1	:	Mr.Sai Srujan Tayi Senior Standing Counsel and M/s.Pooja Jain Junior Standing Counsel

ORDER

The Learned Senior Standing Counsel Mr.Sai Srujan Tayi and the Learned Junior Standing Counsel M/s.Pooja Jain, takes notice for the 1st respondent.

2. With the consent of the learned counsel for the petitioner and the learned Senior and Junior Standing Counsel for the 1st respondent, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 28.08.2024 passed by the 1st respondent for the tax period 2019-2020.

4. By the impugned order, the demand proposed in FORM GST ASMT-10 dated 08.03.2024 was confirmed, as the reply filed by the petitioner to the said notice was deemed unsatisfactory.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments against the impugned order has already expired. The present writ petition has been filed only on 09.04.2026.

6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 50% of the disputed tax confirmed by the impugned order, and therefore, the learned counsel seeks one opportunity for *de novo* adjudication. The learned counsel also made an endorsement in the bundle to that effect.

7. The Learned Senior Standing Counsel for the 1st respondent would submit that he has no objection to the same, subject to the petitioner depositing the aforementioned amount.

8. Recording the above consent of the learned counsel for the petitioner and the Learned Senior Standing Counsel for the 1st respondent, the case is remitted back to the 1st respondent to pass a fresh order on merits, subject to the petitioner depositing 50% of the disputed tax, either 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.

9. Within such time, the petitioner shall also file a reply to the impugned Notice dated 08.03.2024, along with the requisite documents to substantiate their case, treating the impugned Order dated 28.08.2024 as an addendum to the said notice.

10. Subject to the petitioner complying with the above stipulations, the 1st respondent shall proceed to pass fresh 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.

11. It is needless to state that, before passing any such order, the petitioner shall be heard.

12. The attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

13. 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.

14. 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.

15. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

16.04.2026

raja

Neutral Citation : Yes / No

To

The Assistant Commissioner of GST & Central Excise
Salem – II Division GST Bhawan No.1
3rd Floor Foulkes, Compound Anaimedu
Salem – 636001.

C.SARAVANAN, J.

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W.P.No.14553 of 2026

16.04.2026