IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE Mr. JUSTICE C. SARAVANAN

W.P.No.12957 of 2026
AND
W.M.P.Nos.14158 & 14160 of 2026

M/s.J.Kasi
Rep by its Proprietor J. Kasi
No.3/12, Pattai Street, Anpoondi Village,
Sathyamangalam Post, Vellore,
Tamil Nadu - 632 114.

..Petitioner(s)

Vs

The Deputy State Tax Officer,
Office of Deputy Commercial Tax Officer,
Vellore Rural Assessment Circle,
No.4, Fort Round Road, Bharathiyar Salai,
Vellore - 632 001.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of Certiorari, calling for the records relating to the impugned proceedings passed by the respondent in the order vide GSTIN: 33AKQPK4468C1Z3/2023-2024, dated 03.04.2025 along with the consequential proceedings under Section 74 of the Act issued *vide* FORM DRC-07 Ref. No.ZD330425032084U dated 03.04.2025 for the financial year 2023-2024 and to quash the same.

For Petitioner(s): Ms.R.Hemalatha

For Respondent(s): Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the respondent.

3.In this Writ Petition, the petitioner has challenged the impugned order dated 03.04.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 16.10.2024, wherein, the petitioner was called upon to file a reply and to appear for a personal hearing. However, the petitioner did not take advantage of the same and has thus suffered the impugned order dated 03.04.2025.

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 long before. However, the present Writ Petition has been filed only on 30.03.2026.

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 and she has also made an endorsement to that effect in the Court bundle which has been extracted hereunder:-

"The petitioner is willing to deposit 25% of the disputed tax."

6.Recording the above consent given by the petitioner, 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.

7.Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 16.10.2024 together with requisite documents to substantiate the case by treating the impugned order dated 03.04.2025 as an addendum to the Show Cause Notice dated 16.10.2024.

8.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.

9.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.

10.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.

11.Needless to state, before passing any such order, the respondent shall give due notice to the petitioner.

12.This Writ Petition stands disposed of with the above observations. No costs. Connected W.M.Ps are closed.

06-04-2026

Index: Yes/No
Neutral Citation: Yes/No

gya

To

The Deputy State Tax Officer,
Office of Deputy Commercial Tax Officer,
Vellore Rural Assessment Circle,
No.4, Fort Round Road, Bharathiyar Salai,
Vellore - 632 001.

C.SARAVANAN J.

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