IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12580 of 2026
and
W.M.P.Nos.13730 and 13731 of 2026

M/s.Nest Knit Garments,
Represented by its Partner
Arunachalam Palanisamy ... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Office of the Commercial Tax Officer,
Gandhi Nagar Assessment Circle,
Tiruppur, Tamil Nadu. ... 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 relating to the impugned proceedings passed by the respondent in the order vide GSTIN : 33AAHFN7487M2ZK dated 24.10.2025 along with the consequential summary order under Section 73 of the Act issued vide FORM DRC-07 bearing Ref.No.ZD3310252511810 dated 24.10.2025 for the financial year 2021-2022, to quash the same.

For Petitioner : Ms.E.Keerthavarshini

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

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

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 Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing GSTIN : 33AAHFN7487M2ZK dated 24.10.2025 along with the consequential summary of the order in FORM GST DRC-07 bearing Ref.No.ZD3310252511810 dated 24.10.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 14.07.2025 wherein the Petitioner was also called upon to file a reply by 13.08.2025.

4. The Petitioner was also issued with Reminders on 09.10.2025 and 16.10.2025 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 26.03.2026.

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:-

"consent to pay 25%"

8. In view of the above submission and the endorsement made by the learned counsel for the Petitioner, 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 GST DRC-01 dated 14.07.2025 together with requisite

documents to substantiate the case by treating the impugned Order dated 24.10.2025 as an addendum to the Show Cause Notice dated 14.07.2025.

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 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.

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 Assistant Commissioner (ST) (FAC),
Office of the Commercial Tax Officer,
Gandhi Nagar Assessment Circle,
Tiruppur, Tamil Nadu.

C.SARAVANAN, J.

arb

W.P.No.12580 of 2026
and
W.M.P.Nos.13730 and 13731 of 2026

02.04.2026