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WP No. 12906 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 07-04-2026**

CORAM

**THE HONOURABLE MR JUSTICE C. SARAVANAN**

**WP No. 12906 of 2026  
and WMP Nos. 14095 & 14096 of 2026**

Tvl.K.T.P Poly Packs  
(Represent by its Proprietor Mr. K.Thennarasu)  
188-7, Erumapalaiyam Main Road, Salem- 636201

Petitioner(s)

Vs

Assistant Commissioner (ST) (FAC)  
Kondalampatty Circle, Salem.

Respondent(s)

**PRAYER** Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records on the files of the Respondent herein in FORM GST DRC-07 with Reference No. ZD3301252768276 dated 29.01.2025 in GSTIN 33AISPT0986E1ZT/2020-21 dated 29.01.2025 and quash the same.

For Petitioner(s): Ms.A.Tamizhi for  
Mr.N.Chandrasekar

For Respondent(s): Mr.C.Harsharaj  
Special Government Pleader



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**ORDER**

Mr.C.Harsharaj, learned Special 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 29.01.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 05.11.2024 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 29.01.2025.

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.



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5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% 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:-

***“Counsel for petitioner willing to pay 10%”***

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 10% 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 05.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.01.2025 as an addendum to the Show Cause Notice dated 05.11.2024.



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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 10% 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.



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12. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

**07-04-2026**

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



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To

Assistant Commissioner (ST) (FAC)  
Kondalampatty Circle, Salem.



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**C.SARAVANAN J.**

SSR

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