



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 13202 of 2026 and
W.M.P.No.14475 and 14477 of 2026**

Sri Chowdeswari Amman Saree World
Rep by its Proprietor
Mr Manjunath Dassappa
No 10/23- 4, 5, 6 GKC Complex Najudesara
Temple Street Hosur Krishnagiri 635 109

..Petitioner(s)

Vs

1. State Tax Officer
Hosur South III Circle
Integrated Commercial tax Building Ground
Floor,
Seetharamedu, Old Bus stand, Hosur 635 109
2. Deputy Commissioner ST GST Appeal Hosur
No 3 /47 and 3 /47 -1 to 4,
Gandhi Nagar Sipcot Phase II,
Kumedepalli Post Hosur

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India calling for the records relating to the impugned order no. ZD33031025231459L dated 23.10.2025 passed by the 1st Respondent under Section 74 of the CGST Act 2017 read with the corresponding provision under the TNGST Act, 2017 for the year 2020-21, and quash the same and pass such other order or orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner(s):

Srinivasan V
Abirami S
Srimathi S



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For Respondent(s):

Mrs.P. Selvi, Government Advocate

ORDER

Mrs.P.Selvi, Government Advocate , takes notice on behalf of 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated **23.10.2025**, which was preceded by a Show Cause Notice in GST DRC-01 dated **19.12.2024** wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not taken advantage of the same and has thus, suffered the impugned Order dated **23.10.2025**

4. The learned counsel for the Petitioner submits that it would be sufficient if liberty is given to him to pursue the remedy before the Appellate Authority/2nd respondent and he is willing to pre-deposit 25% of the disputed tax as a condition for preferring an appeal.



5. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

“ Endorsement that petitioner shall pay 25% of the disputed tax as a condition for filing appeal without reference to limitation”

6. Recording the above consent, petitioner is granted liberty to pursue the remedy before the second respondent 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. In case such an appeal is filed the second respondent shall proceed to pass a final order on merits and in accordance with law without any reference to the aspect of limitation. 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.

8. 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.



9. 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.

10. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed

09-04-2026

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

smn



To

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C.SARAVANAN, J.

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**09-04-2026
(2/2)**