IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14282 of 2026 and
WMP.Nos.15522 and 15524 of 2026

M/s. Hydro Flow Engineering
(rep. by its Proprietor Kumar Santhiya)
Address Door No.20, Plot No. 9, Ground Floor,
Nanjundeswar Nagar, Rayakottai Road, Hosur,
Krishnagiri, Tamil Nadu, 635109

..Petitioner(s)

Vs

The Deputy State Tax Officer 2
Office of the Hosur (South) III,
Krishnagiri

..Respondent(s)

Prayer: This Writ petition is filed under Article 226 of the Constitution of India to issue a writ of certiorari calling for the records on the files of the Respondent herein vide GSTIN-33CRUPS9674M1ZG /2021-22 dated 12th December 2025 along with the summary of the order in GST DRC 07 reference no. ZD331225179114M dated 12th December 2025 read along with the consequential/rectified assessment order passed in GSTIN-33CRUPS9674M1ZG /2021-22 dated 2nd February 2026, issued along with the summary of rectification/withdrawal order in GST DRC 08 no. ZD330226004169Q dated 2nd February 2026 for the period between April 2021 to March 2022, quash the same or pass

For Petitioner(s): S. Vishnupriya
K.Siri Chandana

For Respondent(s): Ms. Amirtha Poonkodi Dinakaran, GA

ORDER

Ms. Amirtha Poonkodi Dinakaran,, 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. The petitioner is before this Court against the impugned Assessment order dated 12.12.2025 passed ex-parte in the absence of the reply to the Show Cause Notice in DRC-01 dated 26.08.2025 issued for the tax period April 2021 to March 2021. By the impugned order dated 12.12.2025 the following demand has been confirmed against the petitioner for the Tax Period April 2021 to March 2022:

S.No.	Act	Tax Interest Penalty	Interest	Penalty	Total
1	CGST	103851	67,827	10,385	1,82,063
2	SGST	103851	67827	10,385	1,82,063
3	IST	239	159	20,000	20,398
	Total	2,07,941	1,35,813	40,770	3,84,524

4. The learned counsel for the petitioner submitted that as against the tax liability of Rs.2,07,941/- as above, the petitioner has paid a sum of Rs.1,09,309/- by debiting from the petitioner's electronic credit ledger on 02.02.2026 as detailed below.

S.No.	Date	Act	Amount
1	02/02/2026	CGST	Rs.54,535/-
2	02/02/2026	SGST	Rs.54,535/-
3	02/02/2026	IGST	Rs.239/-
		Total	Rs.1,09,309/-

5.The learned counsel for the respondent is however unable to confirm the same.

6. At this juncture the learned counsel for the petitioner submits that subject to the verification the petitioner will also pre-deposit 10% of the disputed tax if the above remittance is not made towards the tax confirmed by the impugned order, as a condition for denovo enquiry for which the learned counsel for the respondent has no objection.

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

" 10% of the tax would be paid if the amount paid is found short. "

8. Recording the above consent, 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, if there is a short fall in the amount stated to have been paid.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.08.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 12.12.2025 as an addendum to the Show Cause Notice dated 26.08.2025.

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. 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% of the disputed tax if there is a short fall in the amount stated to have been paid 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 the amount that has been recovered shall have to be adjusted towards the aforesaid pre-deposit and the Respondent shall give due notice to the Petitioner before passing any such order.

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

10-04-2026

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

SMN

To

The Deputy State Tax Officer 2
Office of the Hosur (South) III,
Krishnagiri

C.SARAVANAN, J.

SMN

WP No. 14282 of 2026 and
WMP.Nos.15522 and 15524 of 2026

10-04-2026