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IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 10-04-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 14134 of 2026 and**
**W.M.P.No.15376 of 2026**

Everest Blue Metals
Represented by its Partner,
Mr. R. Munirathinam S/o. Rajagopal,
Aged 42 years253/3,
Kongarapatti Road,
Veppilai Mettur Village/ V.Kongarapatti Taluk,
Kadaiyampatti Taluk, Salem - 636351

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer
Omalur Assessment Cirlce,
Office of the Assistant Commissioner (ST),
No 2-1, 15th Ward Periya Mariamman Koil
Backside,
Iswam Building, bazaar Road,
Omalur 636 455

..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 in Reference No. ZD3309251382568 dated 12.09.2025 u/s.73 of the TNGST Act, 2017 along with a summary of the order in Reference No. ZD3309251382568 on the file of the Respondent relating to the period April 2021 to March 2022 and quash the same

For Petitioner(s): Baskar G
I.Dinesh
Vishnu Sumanth
P.M.Kathir
A.Nikitha
G.Akash



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

**ORDER**

Mr.C. Harsharaj , the Special Government Pleader, 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 **12.09.2025**, which was preceded by a Show Cause Notice in GST DRC-01 dated **28.05.2025** 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 **12.09.2025**.

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. The present Writ Petition has been filed only on **08.04.2026.**



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5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 2**5%** of the disputed tax as a condition for *denovo* adjudication.

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

> ***" On the instruction of the client, the petition agrees to pay 25% of the tax demanded"***

7. Recording the above consent, 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 28.05.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 12.09.2025 as an addendum to the Show Cause Notice dated 28.05.2025.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with



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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.

10. 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.

11. 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.

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

13. 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

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To

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**C.SARAVANAN, J.**

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