



WEB COPY



W.P.No.13431 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2026

CORAM

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.13431 of 2026  
and  
W.M.P.Nos.14650 & 14652 of 2026

Tvl. Agni Janmanan Industries Services,  
Rep. By its Partner Muthu Mayilswami,  
No.9/115, Mecheri Road RS,  
Guttappatti Post,  
Salem – 637 453.

... Petitioner

Vs.

The Assistant Commissioner (ST),  
Mettur Assessment Circle,  
Salem.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records in Order passed by the Respondent vide GSTIN: 33ABBFA9654L1Z7/2021-2022 along with DRC 07 Ref No.ZD330925148884V both dated 12.09.2025 and quash the same as arbitrary, bad in law and consequently direct the respondent to hear the case on merits.



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For Petitioner : M/s.Nivithra.S

For Respondent : Mr.C.Harsha Raj  
Special Government Pleader

### **ORDER**

Mr.C.Harsha Raj, learned Special Government Pleader, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Special Government Pleader for the respondent, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 12.09.2025 passed under Section 73 of the respective GST enactments for the tax period 2021-2022.

4. By the impugned order, the demand proposed in the Show Cause Notice (DRC-01) dated 17.06.2025 was confirmed, as the petitioner failed to reply to the said notice.



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5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments against the impugned order has already expired. The present writ petition has been filed only on 02.04.2026.

6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 25% of the disputed tax confirmed by the impugned order, and therefore, the learned counsel seeks one opportunity for *de novo* adjudication. The learned counsel also made an endorsement in the bundle to the following effect:

*“Accepted in paying 25% of the demand”*

7. The Learned Special Government Pleader for the respondent would submit that he has no objection to the same, subject to the petitioner depositing the aforementioned amount.

8. Recording the above consent of the learned counsel for the petitioner and the Learned Special Government Pleader for the respondent, the case is remitted back to the respondent to pass a fresh order on merits, subject to the



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petitioner depositing 25% of the disputed tax, either 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.

9. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 17.06.2025, along with the requisite documents to substantiate their case, treating the impugned Order dated 12.09.2025 as an addendum to the said notice.

10. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh 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.

11. It is needless to state that, before passing any such order, the petitioner shall be heard.

12. The attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.



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13. 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.

14. 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.

15. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

09.04.2026

raja

Neutral Citation : Yes / No

To

The Assistant Commissioner (ST),  
Mettur Assessment Circle,  
Salem.



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**C.SARAVANAN, J.**

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