IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.13644 of 2026
and
W.M.P.Nos.14924 & 14926 of 2026

M/s. Alagesan Contractor and Rewinding Electrical
and Plumbing Works
Rep. by it's Proprietor
Sri. A. Alagesan,
No. 70/A, Uthangarai,
Kethunaickampatti,
Krishnagiri - 635 307. ... Petitioner

Vs.

The State Tax Officer,
Harur. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the respondent herein in GSTIN: 33ANPPA6505L1ZZ/2024-25 and quash the proceeding dated 11.10.2025 passed therein.

For Petitioner : B. Raveendran
For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate 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 11.10.2025 passed under Section 74A(1) read with 74A(5)(i) of the respective GST enactments for the tax period 2024-2025.

4. By the impugned order, the demand proposed in the Show Cause Notice (DRC 01) dated 11.08.2025 was confirmed.

5. The aforesaid notice was preceded by an intimation (DRC-01A) dated 21.07.2025, to which, the petitioner responded on 30.07.2025 seeking an extension of time. Thereafter, the petitioner failed to respond to the same.

6. It is the specific case of the petitioner that they were called for a personal hearing on 07.10.2025, and although the petitioner appeared and requested time to file a reply, the respondent passed the impugned order without granting sufficient time to do so.

7. 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, primarily through the Electronic Credit Ledger and the balance, if any, through the Electronic Cash Ledger. The learned counsel also made an endorsement in the bundle to the following effect:

"The petitioner agreed to pay 25% of tax
as ordered by this Hon'ble Court"

8. The Learned Government Advocate for the respondent would submit that she has no objection to the same.

9. Recording the above consent of the learned counsel for the petitioner and the Learned Government Advocate for the respondent, 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 confirmed by the impugned

order, primarily through the Electronic Credit Ledger and the balance, if any, through the Electronic Cash Ledger, within a period of thirty (30) days from the date of receipt of a copy of this order.

10. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 11.08.2025, along with the requisite documents to substantiate their case, treating the impugned Order dated 11.10.2025 as an addendum to the said notice.

11. 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.

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

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

14. 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.

15. 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.

16. 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 State Tax Officer,
Harur.

C.SARAVANAN, J.

raja

W.P.No.13644 of 2026

09.04.2026