



WEB COPY

WP No. 13917 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13917 of 2026 &

WMP.Nos.15157 & 15159 of 2026

Ms Prem Automobiles
Represented by its Proprietor
Mr.Hariram Prem,
No. 54/2, Govt. Higher Sec. School Road,
DenkanikottaI,
Krishnagiri District -635107

..Petitioner(s)

Vs

The Deputy State Tax Officer 1 (ST)(FAC)
Hosur (South)-III Assessment Circle,
Hosur -635 109

..Respondent(s)

Prayer : Writ Petition filed under Article 226 of Constitution of India to call for the connected records pertaining to the impugned proceedings of the Respondent herein made in GSTIN 33ARYPP4972B1ZD/ 2020-21 dated 12-02-2025 and QUASH the same as illegal.

For Petitioner(s): Mr. V. Thiyagarajan

For Respondent(s): Mrs.P.Selvi, Government Advocate

**ORDER**

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Mrs.P.Selvi, learned Government Advocate takes notice for 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 12.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 18.12.2023 wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order dated 12.02.2025.

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. However, the present Writ Petition has been filed only on 09.04.2026.



5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle.

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

“The Petitioner agreed to pay 25% of the impugned Tax amount.”

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, 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.



9. Needless to state, any amount already recovered from the petitioner shall be adjusted towards the 25% pre-deposit, subject to verification by the respondent.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 18.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 12.02.2025 as an addendum to the Show Cause Notice dated 18.12.2023.

11. 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/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

12. 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.



13. 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.

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

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

15-04-2026

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

vrc

To

The Deputy State Tax Officer 1 (ST)(FAC)
Hosur (South)-III Assessment Circle,
Hosur -635 109



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C.SARAVANAN, J.

VRC

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