



WEB COPY

WP No. 13274 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 13274 of 2026 and
W.M.P.Nos.14522 and 14523 of 2026**

Nachimuthu Shanmugasundaram
Proprietor of Tvl SVT Traders
No.9/3, Elango Nagar,
2nd Street, Shanthi Theater
Backside, P.N.Road, Tirupur 641 602

..Petitioner(s)

Vs

Deputy Commercial Tax Officer
Deputy State Tax Officer 1,
Lakshminagar Assessment Circle,
Tirupur -II, Emperor Building
No 16 Indira Nagar,
1st Street, Avinashi Road,
tiruppur 641 603

..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 entire records relating to the impugned order in Reference No. ZD331025046378I dated 07.10.2025 passed by the Respondent along with annexures and quash the same or pass

For Petitioner(s): T..Ramesh
R.Sri Visvapriya

For Respondent(s): Mr.V. Prashanth Kiran, Government Advocate



ORDER

Mr.V. Prashanth Kiran, the learned 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 learned counsel for the petitioner appeared through video conference and submitted that the petitioner will be satisfied if the case may be remitted back to the respondent to pass a denova order in view of the impugned order dated 07.10.2025 subject to the petitioner depositing 25% of the disputed tax vide impugned order. The learned counsel for the petitioner also confirmed that as far as the late fees is concerned the petitioner will deposit the entire amount.

4. 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.



5. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 01.08.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 07.10.2025 as an addendum to the Show Cause Notice dated 01.08.2025.

6. 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 if any, shall also stand automatically vacated.

7. 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.

8. 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.



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

10. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

09-04-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

SMN



To
Deputy Commercial Tax Officer
Deputy State Tax Officer 1,
Lakshminagar Assessment Circle,
Tirupur -II, Emperor Building
No 16 Indira Nagar,
1st Street, Avinashi Road,
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C.SARAVANAN, J.

smn

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