



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13580 of 2026

&

WMP Nos. 14852 & 14856 OF 2026

**S and S POWER SWITCHGEAR EQUIPMENT
LIMITED**

Rep. by its Authorized Signatory

RS No.104/20, Door No.92, Sedarapet Main Road,

Sedarapet,

Villiyannur Commune,

Puducherry 605111,

..Petitioner(s)

Vs

The Commercial Tax Officer

Goods Division-III/1AC (commune Panchayat)

Puducherry-605 111

..Respondent(s)

PRAYER:Writ Petition is filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records in the impugned the impugned order issued in GST-DRC-07 bearing Reference Number- ZD341223002114A dated 30/12/2023 by the Respondent to quash the same, and consequently remand the matter back to the Respondent directing him to grant an opportunity of hearing to the Petitioner

For Petitioner : Mr. V.Veeraraghavan

For Respondent : Mr.J.Kumaran,
AGP (Pondicherry)



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ORDER

Mr.J.Kumaran, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 30.12.2023, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 30.09.2023 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 30.12.2023.

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 06.04.2026.



5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 100% of the disputed tax as a condition for *denovo* adjudication.

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

“I agree to deposit, entire (100%) tax amount”

7. Recording the above consent given by the Petitioner, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 100% 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 Form GST DRC-01 dated 30.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 30.12.2023 as an addendum to the Show Cause Notice dated 30.09.2023



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 law as expeditiously as possible, preferably, within a period of three (3) months of such 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 100% 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. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.



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

08-04-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

GV

To

The Commercial Tax Officer

Goods Division-III/1AC (commune Panchayat)

Puducherry-605 111



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C.SARAVANAN J.

GV

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