IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15609 of 2026
AND
WMP Nos. 16809 & 16811 of 2026

S.M Industries
Rep. By its Proprietor-J Uma,
117/31-A, Jain Nagar, 2nd Street, Rakiyapalayam
Pirivu, Kangayam Road, Tiruppur - 641606
GSTIN -33ACLPU3767F1Z9

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Office of the Assistant Commissioner,
Tiruppur Rural -I, Assessment Circle,
Tiruppur .

..Respondent(s)

PRAYER:Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the impugned proceedings of the Respondent in GSTIN 33ACLPU3767F1Z9/2021-2022 dated 08.10.2025 and the consequential impugned Summary Order vide Form GST DRC-07in Reference No. ZD331025053811T dated 08.10.2025 for the Tax Period April 2021- March 2022 quash the same.

For Petitioner(s): Mr.Kowsickvel.S.
For Respondent(s): Ms.Amirtha Poonkodi Dinakaran, GA

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 08.10.2025, which was preceded by a Show Cause Notice in Form DRC-01 dated 09.07.2025 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 08.10.2025.

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 17.04.2026.

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.

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:-

> ***"The Petitioner is willing to deposit 25% of tax for remitting back to AO"***

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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form DRC-01 dated 09.07.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 08.10.2025 as an addendum to the Show Cause Notice dated 09.07.2025.

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 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.

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.

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

21-04-2026

Neutral Citation: Yes/No

GV

To
The Assistant Commissioner (ST)
Office of the Assistant Commissioner,
Tiruppur Rural -I, Assessment Circle,
Tiruppur .

C.SARAVANAN J.

GV

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