IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 17-04-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 14947 of 2026**
**AND**
**WMP NO. 16176 OF 2026,WMP NO. 16177 OF 2026**

M/s.SRI AYYAPPA TIMBER MART,
Rep By Its Proprietor
Sri.M.Ramalingam,
No.1/304-A, Krishnagiri Main Road,
Pochampalli Taluk,
Krishnagiri-634 206

..Petitioner(s)

Vs

The Assistant Commissioner (ST) (FAC),
Krishnagiri-II Assessment Circle,
Krishnagiri

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari, to call for the records of the respondent herein in GSTIN - 33BRWPR8176A1ZA/2020-21 and quash the proceeding dated 13.02.2025 passed therein.

**WP No. 14947 of 2026**

For Petitioner(s): M/s.B.RAVEENDRAN

For Respondent(s): Mr.TMC.Kaushik
Additional Government Pleader

**Order**

Mr.TMC.Kaushik learned Additional Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission 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 13.02.2025 passed by the respondent in GSTIN – 33BRWPR8176A1ZA/2020-21, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 wherein the Petitioner was also called upon to appear for personal hearing on 03.12.2024 and to file a reply by 24.12.2024.

4. The Petitioner was also issued with Reminders on 24.12.2024, 06.01.2025 & 21.01.2025 which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearings. Thus, the impugned Order has been passed.

5. 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. The present Writ Petition has been filed only on 11.04.2026.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax and also the late fee as a condition for *denovo* adjudication.

7. 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 has to deposit 25% and late fee".*

8. Recording the above submission, 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 along with late fee 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 13.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

10. 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax along with late fee 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.

12. 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.

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

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



**17-04-2026**

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

MFA

To

The Assistant Commissioner (ST) (FAC),
Krishnagiri-II Assessment Circle,
Krishnagiri

**C.SARAVANAN J.**

**MFA**

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