



WEB COPY

WP No. 14860 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14860 of 2026

and

WMP.Nos.16105 and 16108 of 2026

Ramasamy Kaliyamoorthi
Proprietor of M/s. Sri Aruna Glass and Plywood
Agencies,
No. 208/B6, B7, B8, NA, Avvaiyar Street, Ariyalur
Main Road, Four Road, Perambalur-621212

..Petitioner(s)

Vs

The Commercial Tax Officer
No. 93F, Venkatachalapathi Nagar,
New Bus Stand Back side,
Perambalur 621 212

..Respondent(s)

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records pertaining to the impugned order issued vide FORM DRC-07 in Ref. No. ZD3308250615475 dated 07.08.2025 for the assessment year 2023-2024, by the respondent and quash the same.



For Petitioner(s): Mr.Arvinth.S

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

ORDER

Mr. TNC.Kaushik, the learned Additional Government Pleader, 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated **07.08.2025**, which was preceded by a Show Cause Notice in GST DRC-01 dated **19.02.2025** 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 **19.02.2025**.

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 **06.04.2026.**

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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 an endorsement to that effect in the Court bundle, which is extracted hereunder:-

“ Petitioner undertakes to deposit 25% of the disputed tax demand in the impugned order ”

7. 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.02.2025 together with requisite



documents to substantiate the case by treating the impugned Order dated 07.08.2025 as an addendum to the Show Cause Notice dated 19.02.2025.

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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 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.

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.

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13. 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

Vv

To

The Commercial Tax Officer
No. 93F, Venkatachalapathi Nagar,
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C.SARAVANAN, J.

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