



WEB COPY

WP No. 14474 of



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-04-2026

CORAM

THE HON'BLE Mr. JUSTICE C. SARAVANAN

WP No. 14474 of 2026

AND

WMP Nos.15696 & 15697 of 2026

Velayutham Kamarajan
Proprietor of M/s. Aswik Fashion
1 343 C, Radha Nagar Extension
Kanjampalayam, Pitchampalayam PO
Tirupur - 641602

..Petitioner(s)

Vs

1. Assistant Commissioner (ST)
Tirupur Rural-1 Assessment Circle
Tirupur

2. ICICI Bank Limited
PN Road Branch
No. 17, Sakthi Nagar
P.N. Road
Tiruppur 641602
Rep. by its Branch Manager

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of the Writ of Certiorari calling for the records of the 1st respondent leading to issuance of impugned order dated 08.10.2025 (*vide* Ref No. ZD331025053257P) and quash the same.

For Petitioner(s):

Mr.S.S.Kishore
for Mr.K.M.C.Arunmogan

For Respondent(s):

Mr.TNC.Kaushik
Additional Government Pleader for R1
Mr.C.Mohan
and Ms.A.Rexy Josephine Mary
for M/s.King and Patridge for R2



ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the 1st 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 1st respondent and Mr.C.Mohan. learned counsel for the 2nd 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 GST 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 09.04.2026.



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 *de novo* adjudication and he has also made an endorsement to that effect in the Court bundle which has been extracted hereunder:-

“The petitioner willing to deposit 25% of tax for remanding back to AO.”

6. Recording the above consent given by the petitioner, the case is remitted back to the 1st 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.

7. Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST 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.

8. In case the petitioner complies with the above stipulations, the 1st 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.

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9. 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.

10. In case the petitioner fails to comply with any of the stipulations, the 1st 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.

11. Needless to state, before passing any such order, the 1st respondent shall give due notice to the petitioner.

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

16-04-2026

Index: Yes/No

Neutral Citation: Yes/No

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To

1. Assistant Commissioner (ST)
Tirupur Rural-1 Assessment Circle
Tirupur

2. The Branch Manager
ICICI Bank Limited
PN Road Branch
No. 17, Sakthi Nagar
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C.SARAVANAN, J.

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