IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15090 of 2026
and
WMP Nos.16291 & 16292 of 2026

M/s.Cheran PWCP and SS Limited EH 256
Represented by its President C. Senathipathy,
19, Shiva Street, Cauvery Road
Veerappan Chatram, Erode 638004.

..Petitioner(s)

Vs

The State Tax Officer
Office of the Commercial Tax Officer,
Periya Agraharam Assessment Circle, Erode.

..Respondent(s)

Writ Petition filed is under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records of the Respondent in the Impugned Order in GSTIN 33AAAAC8089N1ZB /2018 - 2019 dated 21.08.2024 along with consequential order in form DRC-07 bearing a Ref No ZD330824188449T dated 21.08.2024 for the Period 2018- 2019 (wrongly mentioned that tax period April 2019 - March 2020) and quash the same as it is being contrary to the provision of CGST Act, 2017.

For Petitioner(s): Mr. K. Vignesh Kumar
For Respondent(s): Mrs. P. Selvi,
Government Advocate

ORDER

Mrs. P. Selvi, 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 21.08.2024, which was preceded by a Show Cause Notice in Form GST DRC – 01, dated 16.05.2024, 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 21.08.2024.

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 15.04.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% 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:-

> *"We are ready to pay 50% of the disputed tax and remand back the matter to the proper office."*

7. Recording the above submission, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% 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 dated 16.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.08.2024 as an addendum to the Show Cause Notice dated 16.05.2024.

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 50% 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. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are also closed.

21-04-2026

Neutral Citation: Yes/No

klt

To

The State Tax Officer
Office of the Commercial Tax Officer,
Periya Agraharam Assessment Circle,
Erode.

C.SARAVANAN, J.

klt

WP No. 15090 of 2026
and
WMP Nos.16291 & 16292 of 2026

21-04-2026