



WEB COPY

WP No. 14122 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 10-04-2026**

CORAM

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

**WP No. 14122 of 2026 and  
WMP.Nos.15358 and 15360 of 2026**

Santhosh Kumar  
Proprietor,  
Tvl. Shri Amman Agro Service, 6/238,  
Indira Nagar, Tharamangalam Main Road,  
Panchanampatty Post, Omalur TK, Salem,  
Tamil Nadu.636 455

..Petitioner(s)

Vs

Deputy State Tax Officer -1,  
( Also known as Deputy Commercial Tax Officer)  
Mettur Assessment Circle,  
Mettur, Salem -II  
Salem, Tamil Nadu

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India to issue a writ of certiorari call for the records on the files of the Respondent herein in GSTIN 33EGSPS8996F1ZB /2020-21 dated 18.02.2025, Order under section 73 of the TNGST Act, 2017, the summary of the order in FORM GST DRC-07 both dated 18.02.2025 issued in Reference No. ZD330225171197H and quash the same and pass any such further or other orders as this Honble Court may deem fit and proper in the facts and circumstances of the case and render justice.

For Petitioner(s):

Jayaprathap A N R  
M. Manickasundaram  
Pavithra Baskaran





6. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

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***“ On instructions from my client I am giving consent to pay 25% of tax ”***

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 **26.11.2024** together with requisite documents to substantiate the case by treating the impugned Order dated 18.02.2025 as an addendum to the Show Cause Notice dated **26.11.2024**.

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

**10-04-2026**

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

smn

To.

Deputy State Tax Officer -1,

( Also known as Deputy Commercial Tax Officer)

Mettur Assessment Circle,

Mettur, Salem -II

Salem, Tamil Nadu



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**C.SARAVANAN, J.**

smn

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**10-04-2026  
(2/2)**