



WEB COPY

WP No. 14118 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 14118 of 2026 and
W.M.P.No.15352 and 15353 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

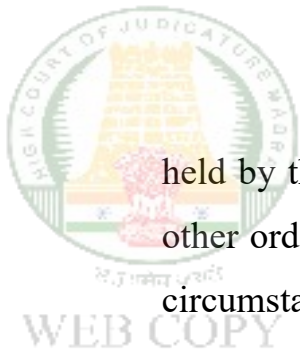
..Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
Mettur Assessmetn Circle,
Kalaivanisankar Mandapam,
Panan Nagar, mettur, Salem II,
Salem Tamil nadu 636 403
2. The Branch Manager
Karur Vysya Bank,
Dharmapuri Main Road, Near Bus Stand,
Ward No.1, Omalur, Salem, Tamil Nadu.

..Respondent(s)

Prayer: This Writ petition is filed under Article 226 of the constitution of India to to issue a writ of certiorarified Mandamus to call for the records on the files of the 1st Respondent herein in GSTIN 33EGSPS8996F1ZB/2021-22 dated 13.09.2025, Order under section 73 and the summary of the order in Form GST DRC-07 both dated 13.09.2025 issued in Reference No. ZD330925156646Z and consequential order passed by the 1st Respondent in GSTIN.No. 33EGSPS8996F1ZB /2025/A2 dated 02.12.2025 wrongly mentioned the GSTIN.No. as 33BDSPM597701ZC /2025/A2 and quash the same and consequently direct the 1st respondent to lift the attachment of the petitioners Bank Account associated with PAN Number EGSPS8996F



held by the petitioner in the 2nd respondent bank and pass any such further or other orders as this Honourable 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

For First Respondent(s): Mr.C. Harsharaj, Special Government Pleader

ORDER

Mr.C. Harsharaj, Special Government Pleader, takes notice on behalf of the First 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 Special Government pleader for the First Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated **13.09.2025**, which was preceded by a Show Cause Notice in GST DRC-01 dated **17.06.2025** wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. It is noticed that the impugned order is an exparte-order in the absence of the reply to the Show Cause Notice in GST DRC-01 dated **17.06.2025**.



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. The present Writ Petition has been filed only on 08.04.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax confirmed in the respective impugned order 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:-

“ 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 First 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 **17.06.2025** together with requisite documents to substantiate the case by treating the impugned Order dated **13.09.2025** as an addendum to the Show Cause Notice dated **17.06.2025**

9. In case the Petitioner complies with the above stipulations, the First 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 First 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 First 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.

10-04-2026

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

SMN



To

1. The Assistant Commissioner (ST)
Mettur Assessmetn Circle,
Kalaivanisankar Mandapam,
Panan Nagar, mettur, Salem II,
Salem Tamil nadu 636 403
2. The Branch Manager
Karur Vysya Bank,
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C.SARAVANAN, J.

smn

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**10-04-2026
(1/2)**