IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14936 of 2026
AND
WMP NO. 16170 OF 2026,WMP NO. 16171 OF 2026,WMP NO. 16172 OF 2026

Sarala Steel Castings,
Through its Sole Proprietor,
M/s.Saraladevi,
DP-65, 7th Main Road,
SIDCO Industrial Estate, Thirumazhisai,Chennai
600124

..Petitioner(s)

Vs

1. Commercial Tax Officer,
   Thirumazhisai Assessment Circle,
   Chennai 600123.

2. Deputy Commissioner (ST),
   Avadi Zone,
   No. 32, Integrated Commercial Taxes Building,
   Elephant Gate Bridge Road,
   Chennai-600 003

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of the Constitution of Indai, praying to issue Writ of Certiorari, call for the records relating to the Impugned Order dated 11.12.2025 issued by the Respondent No.1 under Section 73 of the Tamil Nadu Goods and Services Tax Act (TNGST Act) and the Central Goods and Services Tax Act (CGST ACT)for the period from April 2021 to March 2022 along with Form No. GST DRC-07 dated 11.12.2025 bearing Reference No. ZD331225172523M issued by Respondent No. 1, and quash the same.

WP No. 14936 of 2026

For Petitioner(s): Mr.ATHMAN KHILJI

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

Order

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 11.12.2025 issued by the Respondent No.1 under Section 73 of the Tamil Nadu Goods and Services Tax Act (TNGST Act) and the Central Goods and Services Tax Act (CGST ACT)for the period from April 2021 to March 2022 along with Form No. GST DRC-07 dated 11.12.2025 bearing Reference No. ZD331225172523M issued by Respondent No. 1 which was preceded by a Show Cause Notice in GST DRC-01 dated 13.09.2025 wherein the Petitioner was called upon to appear for personal hearing and to file a reply by 13.10.2025.

4. The Petitioner was also issued with Reminders on 15.10.2025 and 10.11.2025 in which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearings. Thus, the impugned Order has been passed.

5. 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. The present Writ Petition has been filed only on 11.04.2026.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre - deposit 10% of the disputed tax and entire late fee as a condition for *de novo* adjudication.

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

"Petitioner agrees to pay 10% deposit along with late fee"

8. The learned Special Government Pleader appearing for the respondents has no objection to the same.

9. Recording the above consent, the case is remitted back to the Ist Respondent to pass a fresh order subject to the Petitioner depositing 10% of the disputed tax along with late fee 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 13.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 11.12.2025 as an addendum to the Show Cause Notice dated 13.09.2025.

11. In case the Petitioner complies with the above stipulations, the Ist 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 shall also stand automatically vacated.

12. It is made clear that bank attachment shall be lifted subject to the deposit of 10% 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.

13. 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.

14. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

15. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

17-04-2026

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

MFA

To

1. The Commercial Tax Officer,
   Thirumazhisai Assessment Circle,
   Chennai 600123.

2. The Deputy Commissioner (ST),
   Avadi Zone,No. 32, Integrated Commercial Taxes Building,
   Elephant Gate Bridge Road,
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C.SARAVANAN J.

MFA

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