IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14961 of 2026
AND
WMP NO. 16185 OF 2026,WMP NO. 16186 OF 2026,WMP NO. 16187 OF 2026,WMP NO. 16188 OF 2026

Jayam Textile,
Represented by its Partner Mr.Dhandapani,
D.No.35/2A, S K Nagar,
Behind RPS Hospital, Seelanaikkanpatty, Salem,
Tamil Nadu-636201

..Petitioner(s)

Vs

1. Commercial Tax Officer/State Tax Officer,
Hasthampatty/Kondalampatty Assessment Circle,
Kondalampatty,Salem-,Salem,Tamilnadu,
Integrated Commercial Taxes Building,
Pitchards Road,
Hasthampatti,
Salem,TamilNadu 636007

2. Assistant Commissioner (ST) (FAC),
Kondalampatty Assessment circle,
Pitchards Road, Adaikala Nagar,
Hasthampatti, Salem,
Tamil Nadu-636007,India

3. The Branch Manager,
Vijaya Bank (now known as Bank of Baroda)
No. 2, 1st Floor, City Limit Road,
Secretariat Colony,
Adambakkam,Chennai-600088,
Tamil Nadu,India.

..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 on the file of the Respondents and quash the Impugned Order under section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 dated 29.09.2025 and having Reference Number ZD330925427300N and its annexure dated 29.09.2025 in GSTIN 33AANFJ2779G1Z3 passed by the First Respondent for FY 2021-22 and pass such further or other orders that this Honble Court may deem fit and proper in the facts and circumstances of the case and thus render justice.

WP No. 14961 of 2026

For Petitioner(s):	Mr.Subash Anbarasu.K for Mr.N.V. Balaji
For R1 & R2:	Ms.Amirtha Poonkodi Dinakaran Government Advocate

Order

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the Respondents 1 and 2.

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 Respondents 1 and 2.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 29.09.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 17.06.2025 wherein the Petitioner was called upon to appear for personal hearing on 02.07.2025 and to file a reply by 17.07.2025. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 29.09.2025.

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

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 *denovo* adjudication.

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

"I hereby undertake to deposit 25% of the disputed tax".

7. Recording the above submission, the case is remitted back to the Ist 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 29.09.2025 as an addendum to the Show Cause Notice dated 17.06.2025.

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

17-04-2026

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

MFA

To

1. Commercial Tax Officer/State Tax Officer,
   Hasthampatty/Kondalampatty Assessment Circle,
   Kondalampatty,Salem-I,Salem,Tamilnadu,Integrated Commercial Taxes
   Building,Pitchards Road,hasthampatti,Salem,TamilNadu 636007.

2. Assistant Commissioner (ST) (FAC),
   Kondalampatty Assessment circle,Pitchards Road, Adaikala Nagar,
   Hasthampatti, Salem, Tamil Nadu-636007,India

3. The Branch Manager,
   Vijaya Bank (now known as Bank of Baroda)
   No. 2, 1st Floor, City Limit Road,Secretariat Colony,
   Adambakkam,Chennai-600088,
   Tamil Nadu,India.

C.SARAVANAN J.

MFA

WP No. 14961 of 2026
AND
WMP NO. 16185 OF 2026,WMP NO. 16186 OF 2026,WMP NO. 16187 OF 2026,WMP NO. 16188 OF 2026

17-04-2026