



WEB COPY

WP No. 15178 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 15178 of 2026
and
WMP No. 16367 of 2026**

M/s. Matha Traders,
Rep by its Proprietor Chinappan Susainathan,
14, Parikal Road, Semmananthal, Ulundurpet,
Villupuram 607 204.

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Villupuram II.

..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 relating to the impugned proceedings passed by the Respondent in the order vide GSTIN 33CTRPS6138P1ZO/2020-2021, dated 12.02.2025 along with the consequential proceedings under Section 73 of the Act, issued vide FORM DRC-07 Ref. No. ZD330225102946L dated 12.02.2025 for the financial year 2020-2021 and quash the same.

For Petitioner(s):

Ms. A. Rithika

For Respondent(s):

Mrs. P. Selvi,
Government Advocate



ORDER

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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 12.02.2025, which was preceded by a Show Cause Notice in Form GST DRC – 01, dated 25.11.2024, 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 12.02.2025.

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. 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 25% 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:-

“consent to deposit 25% of tax”

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 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 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 12.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.



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. Consequently, the connected miscellaneous petition is also closed.

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Neutral Citation: Yes/No

klt

To

The Assistant Commissioner (ST),
Villupuram II.



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C.SARAVANAN, J.

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