IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15823 of 2026
and
WMP Nos.17039 & 17040 of 2026

Sri Amman Fuels,
Rep by its proprietor, Shanmugam Vadivel
66-A, ICH Road, Muthukumar Transports,
Amman Nagar, Mettur, Salem,
Tamil Nadu- 636 401

..Petitioner(s)

Vs

The Assistant Commissioner(ST)
Mettur Assessment Circle
Mettur

..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 on the files of the learned Respondent herein in GSTIN/33ADUPV2002N1Z6/2021-22 in FORM GST DRC-07 in Order Reference No. ZD3309251476634 dated 12.09.2025 and quash the same.

For Petitioner(s): Mr. M. Rajkumar,
for Ms. K. Siri Chandana, Ms. S.Vishnu Priya
and Ms. V.Amirtha Leha

For Respondent(s): Ms. Amirtha Poonkodi Dinakaran,
Government Advocate.

ORDER

Ms. Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the 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 Government Advocate for the Respondent.

3. In this Writ Petition the Petitioner has challenged the Impugned Order dated 12.09.2025, whereby the proposal in the Show Cause Notice dated 17.06.2025 has been confirmed in the absence of any reply thereto, for the tax period April 2021 to March 2022.

4. By the Impugned Order, the tax liability for the above said tax period has been confirmed. The relevant portion alone is extracted hereunder:-

(Amount in Rs.)				
Sr. No.	Tax	Interest	Penalty	Total
1	8	9	10	13
1.	4,34,718.00	2,92,984.00	43,472.00	7,71,174.00
2.	88,285.00	59,470.00	10,000.00	1,58,380.00
3.	88,285.00	59,470.00	10,000.00	1,58,380.00
			Total	10,87,934.00

5. The learned counsel for the Petitioner submits that the Petitioner may be granted one more opportunity to establish the case, and that appropriate orders may be passed after affording an opportunity of personal hearing.

6. Further, the learned counsel for the Petitioner submitted that the Petitioner is willing to deposit 25% of the disputed tax confirmed in the Impugned Order as a condition for *denovo* adjudication, after adjusting any amount already paid or recovered from the Petitioner towards disputed tax.

7. An endorsement to the above effect has also been made by the learned counsel for the Petitioner in the Court bundle, which reads as under:-

> *"I Agree and Pay the rest of Amount after recovered, 25% of the disputed tax."*

8. Recording the above submission, I am inclined to remit the case back to the Respondent to pass a fresh order on merits, subject to the Petitioner depositing 25% of the disputed tax, either in cash or through the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order, less any amount already paid or recovered from the Petitioner shall be adjusted towards the said pre-deposit, subject to verification by the Respondent.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice dated 17.06.2025 together with requisite documents to substantiate the case by treating the Impugned Order dated 12.09.2025 as an addendum to the Show Cause Notice dated 17.06.2025.

10. 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/lifted.

11. 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.

12. 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.

13. Needless to state that, before passing any such order, the Respondent shall issue due notice to the Petitioner and afford an opportunity of personal hearing.

14. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are also closed.

24-04-2026

Neutral Citation: Yes/No

klt

To

The Assistant Commissioner(ST)
Mettur Assessment Circle,
Mettur.

C.SARAVANAN, J.

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