IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-05-2026

CORAM

THE HON'BLE MR.JUSTICE S. SOUNTHAR

WP No. 18298 of 2026
and
W.M.P.No.19637 of 2026

Sri Murugan Traders
GSTIN 33A0SPN6555K1Z9
Represented by its Proprietor,
R.NAGAPPAN,
No. 4/172, Sundamettur,
Salem - 637102

..Petitioner(s)

Vs

The Commercial Tax Officer/
The State Tax Officer (FAC)
Edappadi Assessment Circle,
No 60A, SMVT Nagar,
Salem Main Road, Vellandivalasu,
Edappadi, Salem 637 105

..Respondent(s)

Petition filed under Article 226 of the Constitution of India to call for the records of the respondent made in Reference No.ZD331125416134Y dated 24.11.2025 and quash the same and consequently direct the respondent to given an opportunity of personal hearing.

For Petitioner(s): Mr.P.Suresh Babu

For Respondent(s): Mr.C.Harsha Raj,
Spl.Govt.Pleader(Tax)

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader takes notice for the respondent.

2. The writ petition is taken up for final disposal even at the admission stage with the consent of the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondent.

3. The petitioner has challenged the impugned order in GSTIN/ 33AOSPN6555K1Z9/ 2022-23 dated 24.11.2025 along with summary of the order bearing Ref.No.ZD331125416134Y dated 24.11.2025. Though the impugned order was preceded by show cause notice issued by the respondent, the petitioner failed to attend the personal hearing. It is asserted by the petitioner that the show cause notices were uploaded in the GST portal and the petitioner failed to note the same and hence he could not attend the personal hearing offered to him. Therefore, the impugned order came to be passed.

4. It is also seen that limitation for filing the appeal under the GST enactment against the impugned order already expired and in view of the same, the present writ petition has been filed .

5. Learned counsel appearing for the petitioner submits that the petitioner is willing to deposit 25% of the disputed tax as a condition precedent for *de*

novo adjudication. The said statement made by the learned counsel for the petitioner is recorded.

6. Under similar circumstances, orders have been passed quashing the impugned demand by remitting the matter back to the file of the respondent on condition that the assessee deposits 10% to 100% of the disputed tax depending upon the length of the delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Taking into consideration the balance of convenience and the interest of both the parties, the impugned order is set aside and the matter is remanded back to the file of the respondent with a direction to pass fresh orders subject to condition that the petitioner shall deposit 25% of the disputed tax amount within a period of four weeks from today. The petitioner shall file reply to the show cause notice which preceded the impugned order and file necessary document to substantiate his case within the above mentioned time limit.

8. On compliance of the above said condition, the respondent shall proceed to consider the matter afresh and pass final orders on its own merits within a period of further six weeks. 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 as if the writ petition has been dismissed *in limine*.

It is made clear that bank attachment shall be lifted subject to deposit of 25% of the disputed tax as directed above and the petitioner not being in arrears of any other amount for any other tax period barring the amount in demand under the impugned order. With this direction, the Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

06-05-2026

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

sra/vsi

To
The Commercial Tax Officer/The State Tax Officer (FAC)
Edappadi Assessment Circle,
No 60A, SMVT nagar,
Salem Main Road, Vellandivalasu,
Edappadi, Salem 637 105

S.SOUNTHAR, J.

sra/vsi

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