IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15657 of 2025
and
W.M.P.No.17705 of 2025

Tvl.Anjaneya Textiles Mills
Represented by Its Karta Mr.Mahesh babu

..Petitioner(s)

Vs

The State Tax Officer,
Office Of The Assistant Commissioner(ST),
Office Of The Commercial Tax Officer,
Nethaji Road, Assessment Circle,
161, Meenachisundanar Salai,
Commerical Tax Building, Brough Road, Erode
Tamilnadu-638 001.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Respondent herein in its Impugned Order passed by the Respondent in GSTIN 33AARHM5412M1ZV/2020-2021 dated 26.02.2025 along with the Form DRC-07 bearing Reference No.ZD3302252746874 dated 26.02.2025 for the period 2020-2021, and quash the same.

For Petitioner(s):	Mr.J.R.Devanand for M/s.R.Hemalatha
For Respondent(s):	Mrs.K.Vasanthamala Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 26.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 26.02.2025.

4. It is noticed that the present Writ Petition has been filed on 24.04.2025 i.e., within a period of limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order.

5. At this stage, the learned counsel for the Petitioner submits that 80% of the disputed tax confirmed vide impugned order has been recovered and

submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle.

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 10% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 26.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

10. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner towards the tax liability confirmed vide impugned order shall be adjusted towards the aforesaid pre-deposit of 10% as ordered above. This will be however subject to verification by the Respondent.

11. 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 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. Connected Writ Miscellaneous Petitions are closed.

20-02-2026

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

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To

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C.SARAVANAN, J.

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