IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.19650 of 2025
and
W.M.P.No.22022 of 2025

M/s.Anuradha Silks
Rep.by its Proprietor
D.No.333, Anuradha Complex
Bangalore Road
Krishnagiri District. ... Petitioner

Vs.

1.Assistant Commissioner
Assessment Circle Krishnagiri I
Commercial Tax Building
Kallakurichi, Krishnagiri.

2.The Deputy Commercial Tax Officer I
Krishnagiri 635 011
Krishnagiri District. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the entire recordings relating to the impugned proceedings passed in GSTIN:33AARPA4640D1Z5/2017-2018 dated 04.03.2025 on the file of the 2nd respondent quash the same.

For Petitioner : Mr.R.Ezhilarasan

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

This Writ Petition is being disposed of with the consent of learned counsel for the petitioner and the learned Additional Government Pleader for the respondents.

2. In this Writ Petition, the petitioner has challenged the impugned Assessment order dated 04.03.2025 passed by the Assistant Commissioner (ST) (FAC) for the Tax period 2017-2018, which was preceded by a Show Cause Notice in DRC-01 dated 30.09.2023 to which petitioner failed to file a reply. The petitioner had also failed to appear before the respondent during the personal hearing. Thus, the impugned order has been passed.

3. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order have already expired. The present Writ Petition has been filed only on 24.04.2025.

4. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax confirmed vide the impugned Assessment order dated 14.02.2025 a condition for *denovo* adjudication.

5. 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 25% 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 these cases.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 2nd Respondent / Original Authority who passed the Assessment Orders 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.

7. Within such time, the Petitioner shall also file the reply to the Show Cause Notices in GST DRC-01 dated 30.09.2023 together with

requisite documents to substantiate the case by treating the impugned Assessment Order, as an addendum to the Show Cause Notice.

8. In case the Petitioner complies with the above stipulations, the 2nd 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 shall also stand automatically vacated.

9. 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 Orders.

10. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

11. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

05.02.2026
(1/2)

Index : Yes/No
Neutral Citation : Yes/No
dna

To:

1.The Assistant Commissioner
Assessment Circle Krishnagiri I
Commercial Tax Building
Kallakurichi, Krishnagiri.

2.The Deputy Commercial Tax Officer I
Krishnagiri 635 011
Krishnagiri District.

C.SARAVANAN, J.

dna

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