IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 21643 of 2025
and
W.M.P. Nos. 24426 and 24427 of 2025

Vijaykumar ... Petitioner

Vs.

1.Assistant Commissioner (ST),
Villupuram Assessment Circle,
Division – Cuddalore,
Zone – Villupuram,
Circle – Villupuram – 1,
Tamil Nadu.

2.Deputy Commissioner (CT),
Vellore, Tamil Nadu. ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the respondents and quash the impugned order under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 dated 08.07.2024 and having Reference Number: ZD330724088557X and its annexure dated 08.07.2024 in GSTIN:33AAVPS7033E2ZF/2019-20 passed by the first respondent for FY 2019-20 along with the acknowledgment in Form GST APL-02 dated 25.03.2025 having Reference Number:

ZD330325194355C issued by the second respondent under Rule 108 of Central Goods and Services Tax Rules, 2017/ Tamil Nadu Goods and Services Tax Rules, 2017 for the FY 2019-20.

For Petitioner	:	Ms. Abirami for Mr. N.V. Balaji
For Respondents	:	Mr. TNC. Kaushik, Additional Government Pleader

ORDER

In this Writ Petition, the Petitioner has challenged the impugned assessment order dated 08.07.2024 passed by the 1st Respondent for the tax period 2019-20 along with the order in appeal in Form GST APL-02 dated 25.03.2025 passed by the 2nd Respondent.

2. The aforesaid impugned assessment order dated 08.07.2024 was preceded by a Show Cause Notice in DRC – 01 dated 18.08.2023, to which the Petitioner failed to file a reply. Subsequently, the reminder dated 31.05.2024 has also issued. However, the Petitioner neither filed any reply to the aforesaid Show Cause Notice nor appeared for the personal hearing fixed. Thus, the impugned assessment order dated 08.07.2024 has been passed.

3. The Petitioner's appeal dated 05.03.2025 against the impugned assessment order dated 08.07.2024 came to be dismissed by the 2nd Respondent on 25.03.2025.

4. It is noticed that at the time of filing of the appeal on 05.03.2025, the Petitioner has deposited 10% of the disputed tax.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 15% of the disputed tax over and above the 10% already pre-deposited at the time of filing the appeal, as a condition for denovo adjudication.

6. Following the consistent view taken under similar circumstances, the case is remitted back to the 1st Respondent to pass a fresh order on merits, subject to the Petitioner depositing another 15% of the disputed tax in cash, over and above the 10% already pre-deposited at the time of filing the appeal, before the 1st Respondent within a period of 30 days from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 18.08.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 08.07.2024 as an addendum to the Show Cause Notice dated 18.08.2023.

8. In case the Petitioner complies with the above stipulations, the 1st 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 15% 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.

10. In case the Petitioner fails to comply with any of the stipulations, the 1st 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 1st Respondent shall give due notice to the Petitioner.

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

12.02.2026

Index: Yes / No
Neutral Citation: Yes / No
AT

To:
1.The Assistant Commissioner (ST),
Villupuram Assessment Circle,
Division – Cuddalore,
Zone – Villupuram,
Circle – Villupuram – 1,
Tamil Nadu.

2.The Deputy Commissioner (CT),
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C.SARAVANAN, J.

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