IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 30422 of 2025
and
WMP.Nos.34111 & 34112 of 2025

M/s. Classic Asia Chemicals
Rep. by its Partner A.V.Senthil, No. 49A, Chocken
Thottam, Devarayampalayam, Rockeyapalayam
Post, Avinashi Taluk, Tiruppur District 641 654.

..Petitioner(s)

Vs

The Deputy State Tax Officer (CT)
Avinashi Assessment Circle,
Avinashi Taluk, Tiruppur

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the orders of the respondent in Form DRC-07 with reference no. ZD330824019842D dated 02.08.2024 passed under Section 73 of the TNGST Act, 2017 pertaining to the financial year 2019-20 and quash the same as illegal, devoid of merits and in violation of principles of natural justice.

For Petitioner(s): Mr. M.Varun Pandian

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

ORDER

In this Writ Petition, the Petitioner has challenged the impugned Order dated 02.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 20.05.2024 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 02.08.2024.

2. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 11.08.2025.

3. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

4. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle which is extracted hereunder:-

> *"The Petitioner is willing to deposit 50% of the disputed tax as ordered by this Hon'ble Court."*

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 this case.

6. 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 50% 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 a reply to the Show Cause Notice in GST DRC-01 dated 20.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 02.08.2024 as an addendum to the Show Cause Notice dated 20.05.2024.

8. 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.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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 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 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.

18-02-2026

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

The Deputy State Tax Officer (CT)
Avinashi Assessment Circle,
Avinashi Taluk, Tiruppur.

C.SARAVANAN, J.

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