IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 31156 of 2025
and
WMP.No.34900 of 2025

Tvl Swathi Electricals
Rep by its Prop. Somasundaram Magesh Kumar,
No. 1, Na, Swathi Tower, Se/Eb Office Near Sivaji
Nagar Salem Main Road, Emapper Kallakurichi,
Viluppuram, Tamil Nadu, 606 202.

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer
O/o.The Deputy State Tax Officer-II,
Kallakurichi.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari call for the records pertaining to impugned proceedings by the Respondent herein in its impugned order in FORM GST DRC - 07 bearing ref No. ZD330323154423T dated 30.03.2023 along with Annexure dated 30.03.2023 under Section 74 of the Act for the AY 2021-22 to quash the same.

For Petitioner(s):	M/s.R.Hemalatha
For Respondent(s):	Mr.C.Harsharaj, Special Government Pleader (taxes)

ORDER

In this Writ Petition, the Petitioner has challenged the impugned Order dated 30.03.2023, which was preceded by a Show Cause Notice in GST DRC-01 dated 03.01.2023 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 30.03.2023.

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 14.08.2025.

3. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit entire (100%) 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:-

"I am willing to deposit 100% tax"

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 100% 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 03.01.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 30.03.2023 as an addendum to the Show Cause Notice dated 03.01.2023.

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 100% 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 Petition is closed.

18-02-2026

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

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To

The Deputy Commercial Tax Officer
O/o.The Deputy State Tax Officer-ii, Kallakurichi

C.SARAVANAN, J.

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