IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.31671 of 2025
and
W.M.P.Nos.35468 and 35471 of 2025

M/s.R.P.Builders,
Represented by the Legal Heir
Rajakumari … Petitioner

Vs.

The State Tax Officer,
Polur Assessment Circle,
Thiruvannamalai District – 606 803. … Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the assessment proceedings in GSTIN: 33AOZPR1952D1ZM/2018-19 dated 12.11.2024 for the year 2018-19 and to quash the impugned order passed therein and direct the Respondent to pass fresh orders as per the guidelines issued by the Finance Department Government of India in Circular No.183/15/2022-GST dated 27.12.2022 after providing an opportunity of personal hearing to the Petitioner in this case.

For Petitioner : Mr.C.Baktha Siromoni

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

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing GSTIN: 33AOZPR1952D1ZM/2018-2019 dated 12.11.2024 along with summary of order in Form GST DRC-07 bearing Ref.No.ZD331124081487E dated 12.11.2024 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 03.06.2024 wherein the Petitioner was also called upon to file a reply by 02.07.2024.

4. The Petitioner was also issued with Reminders on 03.07.2024, 11.07.2024 and 05.09.2024 which called upon the Petitioner to file a reply

and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearings fixed on 10.07.2024, 18.07.2024 and on 12.09.2024. Thus, the impugned Order has been passed.

5. 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 19.08.2025.

6. 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 *de novo* adjudication.

7. Under similar circumstances, Orders have been quashed and cases have been remitted back 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.

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 subject to the Petitioner depositing 50% of the disputed tax in cash 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 03.06.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 12.11.2024 as an addendum to the Show Cause Notice dated 03.06.2024.

10. 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 shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 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.

12. 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.

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

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

12.02.2026

Neutral Citation : Yes / No

arb

To:

The State Tax Officer,
Polur Assessment Circle,
Thiruvannamalai District – 606 803.

C.SARAVANAN, J.

arb

W.P.No.31671 of 2025
and
W.M.P.Nos.35468 and 35471 of 2025

12.02.2026