IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38366 of 2025
and
W.M.P.Nos.42902 and 42903 of 2025

Akshaya Dhall and Grains Merchant
163/26-D/3, Kumbakonam Road,
Panruti, Cuddalore – 607 106.
Rep by its Proprietor
Mr.P.R.Senthil Kumar ... Petitioner

Vs.

The State Town Officer (ST)
Panruti (Town)
Panruti Town. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Respondent leading to issuance of impugned order vide ZD330225160650S dated 17.02.2025 as confirmed by Order vide ZD3308251339660 dated 13.08.2025 and quash the same.

For Petitioner : Mr.S.Sathiyanarayanan

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

ORDER

Heard the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned Order-in-Original dated 17.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 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-in-Original dated 17.02.2025.

3. 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 22.09.2025.

4. The learned counsel for the Petitioner appears through Video Conferencing and submits that liberty may be granted to the Petitioner to work out the remedy by way of an appeal against the impugned Rectification order and the Assessment order.

5. At this stage, the learned counsel for the Petitioner further submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

6. 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.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, liberty is granted to the Petitioner to file an appeal before the Appellate Authority 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.

8. The Petitioner shall also file an appeal before the Appellate Authority within a period of four weeks from the date of receipt of a copy of this order.

9. In case the Petitioner files such an appeal, the Appellate Authority shall dispose of the appeal without further reference to the limitation. 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.

10. 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 Order.

11. In case the Petitioner fails to file such appeal, the Appellate Authority 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.

12. Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

13. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

25.02.2026

Neutral Citation: Yes / No
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To:

The State Town Officer (ST)
Panruti (Town)
Panruti Town.

C.SARAVANAN, J.

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