IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9549 of 2026
and WMP Nos.10286 & 10288 of 2026

TVL Adhithya Javuli Readymades
Rep by its Proprietor Mr A Imran, No
19, Bazeer Street, Vandavasi
Thiruvannamali District , PIN 604408

Petitioner(s)

Vs

The State Tax Officer
Vandavasi Assessment circle
No.43R,Sannathi New street, Vandavasi
Thiruvannamalai District Pin 604408

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Respondent in GSTIN .33AFNP16342BIZS/ 2020-2021 dated 21/11/2024 and quash the same and consequently direct the respondent to grant an opportunity of personal hearing.

For Petitioner(s): Mrs. Meenakshi Sundaram R

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

ORDER

Mrs.K. Vasanthamala, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 21.11.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 18.06.2024 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 21.11.2024.

4. 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 05.03.2026.

5. 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.

6.The learned counsel for the petitioner makes an endorsement on behalf of the petitioner that the petitioner will deposit 50% disputed fax as confirmed in the impugned order dated 21.11.2024 within a period of 30 days from the date of receipt of copy of the order. The said endorsement reproduced below.

"Counsel for Petitioner willing to pay 50% of tax"

7. 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.

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 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 18.06.2024 together with requisite documents to substantiate the case by treating the impugned Order dated

21.11.2024 as an addendum to the Show Cause Notice dated 18.06.2024.

10.Considering the same, the attachment to the petitioner's bank account shall stand lifted subject to the petitioner complying with the above period, the petitioner shall file a reply to the show cause to the impugned order dated 21.11.2024, within a period of 30 days. In case over and above separate bank account, the attachment of the bank account of the Petitioner shall also stand lifted.

11.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.

12.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.

13. 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.

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

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

13-03-2026

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

To

The state Tax officer
Vandavasi Assessment circle
No.43R,Sannathi New street, Vandavasi
Thiruvannamalai District Pin 604408

C.SARAVANAN J.

kp

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