



WEB COPY

WP No. 48947 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 48947 of 2025

AND

WMP NO. 54677 OF 2025, WMP NO. 54679 OF 2025

1. Shri Viswanathan Srinivasagupta
No 93 Mariyamman Koil Street Gugai
Salem Tamil Nadu 636006

Petitioner(s)

Vs

1. The Commercial Tax Officer
Gugai Circle, Integrated Commercial
Taxes building, No 17 Pitchards Road,
hasthampatty, Salem 7No 93
Mariyamman Koil Street Gugai Salem
Tamil Nadu 636006

Respondent(s)

WMP No. 54673 of 2025

1. Shri Viswanathan Srinivasagupta

Petitioner(s)

Vs

1. The Commercial Tax Officer

Respondent(s)

WMP No. 54679 of 2025

1. Shri Viswanathan Srinivasagupta

Petitioner(s)

Vs

1. The Commercial Tax Officer



Respondent(s)

WP No. 48947 of 2025

PRAYER:-This writ petition is filed under Article 226 of the constitution of India calling for the records pertaining to the impugned order in GSTIN 323BZWPS5289K1Z8 / 2020-21 dated 26.12.2024 and summary of the order in Form GST DRC 07 having Reference No.ZD331224228356M dated 26.12.2024 and impugned order in GSTIN 33BZWPS5289K1Z8 / 2020-21 dated 17.02.2025 and summary of the order in Form GST DRC -07 having Reference No ZD330225160780N dated 17.02.2025 for the Financial Year (FY) 2020-21 issued by the Respondent and quash the same and pass orders.

W.M.P.No.54677 of 2025

PRAYER:-To dispense with the production of the impugned order in GSTIN 323BZWPS5289K1Z8 / 2020-21 dated 26.12.2024 and summary of the order in Form GST DRC-07-07 having Reference No.ZD3312242289K1Z8/2020-21 dated 17.02.2025 and summary of the order in Form GST DRC-07 having reference No.ZD330225160780N dated 17.02.2025 for the Financial Year (FY)2020-21 issued by the respondent and pass orders.

WMP No. 54679 of 2025

PRAYER:-To stay the operation of the impugned order in GSTIN 323BZWPS5289K1Z8 / 2020-21 dated 26.12.2024 and summary of the order in Form GST DRC 07 having Reference No ZD331224228356M dated 26.12.2024 and impugned order in GSTIN 33BZWPS5289K1Z8 / 2020-21 dated 17.02.2025 and summary of the order in Form GST DRC -07 having Reference No ZD330225160780N dated 17.02.2025 for the Financial Year (FY) 2020-21 issued by the Respondent pending disposal of this writ petition

WP No. 48947 of 2025

For Petitioner(s): S. Yogalakshmi
Rinsup Ria. M
Srimathi . S

For Respondent: Mr.C. Harsharaj, Spl
Government Pleader

ORDER

This writ petition is disposed with the consent of the learned counsel for the petitioner and the learned counsel for the respondent.



2. In this writ petition the petitioner has challenged the respective orders wherein the tax has been confirmed for the tax period 2020-2021, as detailed below:

S.No	Period	DRC 07	Amount
1.	2020-21	26.12.2024	Rs.18,22,876.00/-
2	2020-21	17.02.2025	Rs.21,71,283.00/-

3. The learned Special Government Pleader appearing for the respondent conceded that there is a overlap in the demand confirmed in the second mentioned order dated 17.02.2025 to the extent of Rs.18,22,876.80/- out of 21,71,283.00/- .

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

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

“consent to remit 25% deposit.”



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6. Considering the above submission, the case is remitted back subject back to the **Respondent** to pass a fresh order on merits subject to the Petitioner depositing **25%** of the disputed tax confirmed vide order dated 17.02.2025 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 **19.09.2024** together with requisite documents to substantiate the case by treating the impugned Order dated **17.02.2025** as an addendum to the Show Cause Notice dated **19.09.2024**.

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.



WEB COPY

WP No. 48947 of 2025



9. 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.

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.

12-03-2026

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



WEB COPY

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To
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C.SARAVANAN J.

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