IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49968 of 2025
and
W.M.P.Nos.55867 and 55868 of 2025

Somasundaram Contractor,
17/1412, NA, SR Kuppusamy Street,
Amburpet, Vaniyambadi, Thirupathur
Rep.by its Proprietor Somasundaram ... Petitioner

Vs.

State Tax Officer, Vaniyambadi Circle,
Office of the Assistant Commissioner (ST),
Jawaharlal Nehru Road, Court Complex,
Vaniyambadi 635 751. ... 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 relating to the Respondent's order in GST DRC 07 dated 07.10.2024 bearing no.ZD3310240435660 issued by the Respondent under Section 74 of the TNGST Act, 2017 for the financial year 2020-21, quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

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ORDER

Mr.V.Prashanth Kiran, 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 07.10.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 19.06.2024 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 07.10.2024.

4.The Petitioner was also issued with Reminders on 24.07.2024, 22.08.2024 and 06.09.2024, 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 hearing fixed on 31.07.2024, 29.08.2024 and 11.09.2024. 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 18.12.2025.

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, 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 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.06.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 07.10.2024 as an addendum to the Show Cause Notice dated 19.06.2024.

9. 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.

10. 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 is not in arrears of any amount barring the amount demanded under the impugned Order.

110. 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.

12. Needless to state, before passing any such order, the Respondent 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.

02.01.2026

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To:

State Tax Officer, Vaniyambadi Circle,
Office of the Assistant Commissioner (ST),
Jawaharlal Nehru Road, Court Complex,
Vaniyambadi 635 751.

C.SARAVANAN, J.

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