IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3407 of 2026
and
W.M.P.Nos.3827 and 3828 of 2026

Manavalan Govindanaidu ... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC) / Commercial Tax Officer
Kancheepuram (Rural) Asessment Circle
1st Floor Commercial Tax Office,
Collectorate Campus,
Kanchipuram 631 501. ... 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 impugned Order issued by the Respondent in GST/33EGDPM5605Q1Z1/2021-22 dated 21.11.2025 along with impugned Order and Summary of Order in Form GST DRC-07 bearing Reference No.ZD3311253873784 dated 21.11.2025 and quash the same.

For Petitioner : M/s.Rukmani Venugopalan

For Respondent : Mrs.P.Selvi,
Government Advocate

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ORDER

Mrs.P.Selvi, learned Governmnet 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 21.11.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 30.09.2025 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 21.11.2025.

4. It is noticed that the present Writ Petition has been filed on 30.01.2026 which is within a period of limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% 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 10% 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 10% 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 Revenue shall pass a fresh order in respect of the impugned order dated 21.11.2025, subject to the decision of the Hon'ble Supreme Court on the Seigniorage fee / royalty payable to the Government for the minerals.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 21.11.2025 as an addendum to the Show Cause Notice dated 30.09.2025.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% 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 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.

03.02.2026

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Neutral Citation: Yes / No

To:

The Assistant Commissioner (ST) (FAC) / Commercial Tax Officer
Kancheepuram (Rural) Asessment Circle
1st Floor Commercial Tax Office,
Collectorate Campus,
Kanchipuram 631 501.

C.SARAVANAN, J.

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