IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.03.2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

W.P.No.6434 of 2026
and
W.M.P.No.6979 & 6981 of 2026

Tvl.Sri Balaji Graphics,
Represented by its Proprietor,
Mr.Vimal Raj,
55/24-26, Ramaiah Colony,
Muniappan Kovil Street,
Tiruppur-641602.

Petitioner

Vs

1. The Deputy State Tax Officer
North-2 Assessment Circle, Tiruppur-1,
Tamil Nadu.

2.Goods and Service Tax Network,
Rep by its Nodal Officer,
Hospitality District, Aerocity,
New Delhi-100003.

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned assessment order passed by the 1st Respondent in proceedings bearing Reference No.ZD330724229282J dated 19.07.2024 under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 for the Assessment Year 2019-2020, and quash the same as illegal, arbitrary, and violative of principles of natural justice.

For Petitioner : Ms.Sharon Elizabeth V.S.

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

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

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 19.07.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.05.2024 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 19.07.2024.

4. The Petitioner was also issued with Reminders on 24.06.2024, 02.07.2024 and 10.07.2024, 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 01.07.2024, 09.07.2024 &

17.07.2024. 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 09.12.2025

6. 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.

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

> *"The petitioner is willing to deposit 50% of the tax amount."*

8. 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.

9. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 22.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 19.07.2024 as an addendum to the Show Cause Notice dated 22.05.2024.

11. In case the Petitioner complies with the above stipulations, the 1st 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 1st 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 1st 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.

02.03.2026

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

C.SARAVANAN J.

kmm

To

1.The Deputy State Tax Officer
North-2 Assessment Circle, Tiruppur-1,
Tamil Nadu.

2.Goods and Service Tax Network,
Rep by its Nodal Officer, Hospitality
District, Aerocity, New Delhi-100 003.

W.P.No.6434 of 2026
and
W.M.P.No.6979 & 6981 of 2026

02.03.2026