IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 1967 of 2026

AND

WMP NO. 2054 OF 2026,WMP NO. 2056 OF 2026

Tvl. Muthusamy Rajendran

Proprietor Mr. Muthusamy Rajendran,

3/108, Mangoon, Siruvayalur,

Perambalur 621118

..Petitioner(s)

Vs

The Deputy State Tax Officer I

O/o. The State Tax officer (ST).

Perambalur Assessment Circle

Perambalur

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ of Certiorarified Mandamus, calling for the records relating to the impugned order dated 03.06.2025 in Form GST DRC 07 vide Ref No. ZD3306250199845 bearing GSTIN 33AJEPR2611R2ZX, pertaining to FY 2022-23 issued by the respondent as arbitrary and illegal and quash the same and further direct the respondent to redo the adjudication in accordance with law after granting opportunity of personal hearing to the petitioner.

For Petitioner(s): Ms. Mitra B

For Respondent(s): Mr.C.Harsharaj,
Special Government Pleader

ORDER

Ms.Mitra B., learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 03.06.2025 in Form GST DRC-07 passed for the financial year 2022-2023, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.04.2025 and the reminder dated 23.05.2025 issued to remit the differential tax liability and to opt for a personal hearing.

4. In response to the aforesaid Show Cause Notice, the Petitioner filed a reply on 28.05.2025 seeking further time of 30 days to the aforesaid Show Cause Notice in GST DRC-01. However, the impugned Order dated 03.06.2025 has been passed as the Petitioner had failed to file a detailed reply to the Show Cause Notice and seeking time.

5.The learned counsel for petitioner submitted that the disputed tax confirmed in the impugned order has been recovered by the respondent from the petitioner's Electronic Cash Register on 15.10.2025.

6. The learned Special Government Pleader appearing for respondent, however, unable to confirm the same.

7. 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 12.12.2025.

8. 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.

9. 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.

10. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue and considering the fact that the impugned order has been passed without a detailed reply in response to the Show Cause Notice, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% 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.

11. In case, any amount recovered as stated by the petitioner on 15.10.2025, the same shall be adjusted towards pre-deposit 25% of disputed tax as ordered above. This will be subject to verification by the respondent.

12. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 22.04.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 03.06.2025 as an addendum to the Show Cause Notice dated 22.04.2025.

13. 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.

14. It is made clear that bank attachment shall be lifted subject to the deposit of 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.

15. 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.

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

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

27-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

RPP

To

The Deputy State Tax Officer I
O/o. The State Tax officer (ST).
Perambalur Assessment Circle
Perambalur

C.SARAVANAN J.

RPP

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