IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 19-01-2026**

CORAM

**THE HONOURABLE MR JUSTICE C. SARAVANAN**

**WP No. 1020 of 2026**
**& WMP Nos.1198, 1200 & 1202 of 2026**

1. RK Traders,
Represented by its Proprietor Mr Jeeva,
No.99 / 24C, Tamil Nagar, Avalurpettai
Road, Tiruvannamalai-606 601

Petitioner(s)

Vs

1. Deputy State Tax officer,
Thiruvannamalai-I,Assessment Circle ,
Integrated commercial Taxes building,
Collectorate Master Plan Complex,
Vengikkal,
Thiruvannamalai,
Tamilnadu-606 604

2.Recovery officer/Deputy
Commissioner(ST),
Thiruvannamalai
Integrated Commercial Taxes
Buildings,
Collectorate Master Plan Complex,
Vengikkal,
Thiruvannamalai,
Tamil Nadu- 606 604

Respondent(s)

**PRAYER**

This writ petition has been filed seeking for issuance of a Certiorari, to call for the impugned order of the first Respondent passed in GSTIN

33BCEPJ5229F1ZX/2020-21 dated 21-02-2025 and quash the same.

For Petitioner(s): Mr.Jawahar Surya.P

For Respondent: Mr.T.N.C. Koushik, AGP

**ORDER**

Mrs.Mr.T.N.C. Koushik, learned Additional 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 Additional Government Pleader appearing for the respondents.

3. In this Writ Petition, the petitioner has challenged the impugned Assessment Order dated 21.02.2025 passed by the first respondent. It was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 for the tax period 2020-2021 wherein the petitioner was called upon to reply and to appear for a personal hearing. However, the petitioner did not taken advantage of the same and thus, suffered the impugned Order dated 21.02.2025 for the aforesaid tax period.

4. It is noticed that the petitioner filed this present writ petition on

08.01.2026 within a period of limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Assessment order.

5.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 *de novo* proceedings.

6. Under similar circumstances, orders have been quashed and cases have been remitted back 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 subject to the petitioner depositing 25% 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. Within such time, the petitioner shall also file a reply to the Show

Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

9. In case the petitioner complies with the above stipulations, the first 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 pre-deposit. Subject to the petitioner complying with the above stipulations, the attachment of the property of the petitioner and bank account of the petitioner if any shall stand lifted subject to final outcome of the *de novo* proceedings, pursuant to the order dated 18.11.2025.

10. It is made clear that attachment of the petitioner's property and bank account 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 demanded for any other tax period barring the amount demanded under the impugned Order dated 21.02.2025 and order dated 02.08.2024 impugned in W.P.No.44255 of 2025 for the tax period 2019-2020.

11. In case the petitioner fails to comply with any of the above stipulations and stipulation in the order dated 18.11.2025, the first 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 first 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.

**19-01-2026**

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Neutral Citation:Yes/No

To

1.Deputy State Tax officer
Thiruvannamalai-I,Assessment circle
Integrated Commercial Taxes building,
Collectorate Master Plan complex,
Vengikkal, Thiruvannamalai,
Tamilnadu-606 604

2.Recovery officer/Deputy
Commissioner(ST), Thiruvannamalai
Integrated Commercial Taxes
Buildings,Collectorate Master Plan
Complex, Vengikkal, Thiruvannamalai

**C.SARAVANAN, J.**
**dn**

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