IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-01-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 50809 & 50810 of 2025
AND
WMP NOs. 56862, 56863 & 56864 of 2025

V.M.Vithusha Sarees
Represented by its Proprietor,
Venugopal Narashimmaraj,
210-3-98, Sithayee Kadu, Malayampalayam,
Jalakandapuram, Salem,
Tamil Nadu- 636 501

..Petitioner in both WPs

Vs

1. The State Tax Officer (State Taxes),
   (Also known as the Commercial Tax Officer),
   Edapaddy Assessment Circle, Vellandivalasu,
   Edapady, Salem, Tamil Nadu.

2. The Deputy Commissioner (CT)
   Erode, Tamil Nadu.

..Respondents in both WPs

Prayer in WP.No.50809 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records on the files of the 1st Respondent herein in GSTIN/33AOEPV5847G1ZN/2018-19 in FORM GST DRC-07 in Order Reference No.ZD330324192472I dated 28.03.2024 and quash the same.

Prayer in WP.No.50810 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records on the files of the 2nd Respondent herein in FORM GST APL-02 bearing reference No.ZD330325180142T dated 24.03.2025 and quash the same.

For Petitioner(s):	M/s.Siri Chandana. K in both WPs
For Respondent(s):	Mr.C.Harsharaj, Special Government Pleader in both WPs

COMMON 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 Special Government Pleader for the Respondents.

3. By this common order, both the writ petitions are disposed of. In W.P.No.50809 of 2025, the petitioner has challenged the impugned order dated 28.03.2024, whereby the demand proposed in the Show Cause Notice in Form GST DRC-01 dated 13.12.2023 for the tax period April 2018 - March 2019 has been confirmed, in the absence of any reply from the petitioner.

4. Aggrieved by the same, the petitioner filed an appeal before the Appellate Authority, namely the second respondent, on 23.07.2024. The said

appeal was filed beyond the prescribed period of limitation, but within the condonable period. However, by the order dated 24.03.2025, the appeal has been dismissed on the ground that the application was incomplete and that no relief was sought for condonation of delay in filing the appeal along with Form GST APL-01. The aforesaid order in Appeal dated 24.03.2025 was challenged in W.P.No.50810 of 2025.

5. It is noticed that the petitioner had already deposited 10% of the disputed tax at the time filing of an appeal dated 23.07.2024.

6. At this stage, the learned counsel for the petitioner submits that the petitioner is willing to pre-deposit 40% of the disputed tax as a condition for *denovo* adjudication.

7. Having considered the submission of the learned counsel for the petitioner and the learned Special Government Pleader for the respondents and following consisting view of this Court under similar circumstances, the impugned orders have been quashed, the cases are remitted back to the 1st respondent to pass a fresh order on merits, subject to the Petitioner depositing 40% of the disputed tax, over and above 10% of the disputed tax already deposited at the time of filing of an appeal, in case or from the petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of 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 13.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 28.03.2024 as an addendum to the Show Cause Notice dated 13.12.2023.

9. Amount which has already recovered from the petitioner or paid by the petitioner towards the tax liability confirmed vide impugned order dated 28.03.2024 shall be adjusted towards the aforesaid pre-deposit of 40% of disputed tax as ordered above.

10. 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 shall also stand automatically raised/vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 40% 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.

12. 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.

13. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

14. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

09-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

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   (Also known as the Commercial Tax Officer),
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   Edapady, Salem, Tamil Nadu.

2. The Deputy Commissioner (CT)
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C.SARAVANAN J.

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