IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.114 of 2026
and
W.M.P.Nos.91, 93 and 94 of 2026

M/s. Nivetha Printers,
(Represented by its Proprietor Mr.Ramaiah Jayakumar)
No.2-1, Kumarasamy Compound,
7th Street, Golden Nagar Main Road,
Mannari Post, Tiruppur – 641 607. ... Petitioner

Vs.

1. State Tax Officer,
   Kongu Nagar Circle, Tiruppur.
2. Assistant Commissioner (ST) (FAC)
   Kongu Nagar Circle,
   No.16 Indra Nagar 1st Street,
   Avinashi – 641 603.
3. The Branch Manager,
   Karur Vysya Bank, P.B.No.6-315 1st floor,
   Kumaran Road, Tiruppur – 641 601.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records in the impugned order passed by the first respondent in Form GST DRC 07 vide order Ref No.ZD330125173762I dated 22.01.2025 along with its accompanying detailed order and quash the same.

For Petitioner : Mr.K.G.Jayasuriya

For Respondents : 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 time of admission with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 22.01.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.11.2024 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 22.01.2025.

4. The Petitioner was also issued with Reminder on 31.12.2024, 06.01.2025 and 11.01.2025 which called upon the Petitioner to file a reply and to appear for a personal hearing. However, the Petitioner neither filed

any reply nor appeared for the personal hearing despite multiple opportunities. 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 05.01.2026.

6. At this stage, the learned counsel for the petitioner submits that a portion of the disputed tax demand has already been recovered from the Petitioner's Electronic Cash Register.

7. On the other hand, the learned Government Advocate for the respondent submits that they are unable to confirm the same.

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 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.

10. Needless to state, any amount already recovered from the petitioner shall be adjusted towards the 25% pre-deposit, subject to verification by the 1st Respondent.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 24.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.01.2025 as an addendum to the Show Cause Notice dated 24.11.2024.

12. 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 vacated.

13. It is made clear that bank attachment 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 for any other tax period barring the amount demanded under the impugned Order.

14. 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.

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

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

09.01.2026

Neutral Citation: Yes / No
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<u>C.SARAVANAN, J.</u>

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<u>To</u>:

1. State Tax Officer,
   Kongu Nagar Circle, Tiruppur.
2. Assistant Commissioner (ST) (FAC)
   Kongu Nagar Circle,
   No.16 Indra Nagar 1st Street,
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