IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.17 of 2026
and
W.M.P.Nos.12 and 13 of 2026

M/s.R.K.S. Builders,
Represented by its Proprietor
Ramesh Kumar … Petitioner

Vs.

The Deputy State Tax Officer-1 (ST),
Office of the Deputy Commercial Tax Officer,
Mayiladuthurai Assessment Circle,
No.5, Mayurnathar Keela Veedhi,
New Street,
Pookollai,
Commercial Taxes Building,
2nd Floor, Mayiladuthurai – 609 001. … Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings passed by the Respondent in order vide GSTIN: 33BGKPR0508K1ZC/2018-2019 dated 05.05.2025 along with consequential summary of order in FORM GST DRC 07 bearing no. ZD330525017942H dated 05.05.2025 passed under Section 74 of the Act, for FY 2018-2019 to quash the same.

For Petitioner : Mr.J.R.Devanand

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing GSTIN: 33BGKPR0508K1ZC/2018-2019 dated 05.05.2025 along with summary of order in Form GST DRC-07 bearing Ref.No.ZD330525017942H dated 05.05.2025 of the Respondent, which were preceded by a Show Cause Notice in GST DRC-01 dated 26.04.2023 wherein the Petitioner was also called upon to file a reply by 25.05.2023.

4. The Petitioner was also issued with Reminders on 18.05.2023, 24.05.2023 and 22.08.2023 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 hearings fixed on 22.05.2023, 29.05.2023 and on 28.08.2023. 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 02.01.2026.

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 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 26.04.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 05.05.2025 as an addendum to the Show Cause Notice dated 26.04.2023.

9. 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.

10. 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 is not in arrears of any other amount barring the amount demanded under the impugned Order.

11. 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.

12. Needless to state, before passing any such order, the 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.

06.01.2026

Neutral Citation : Yes / No

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To:

The Deputy State Tax Officer-1 (ST),
Office of the Deputy Commercial Tax Officer,
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No.5, Mayurnathar Keela Veedhi,
New Street,
Pookollai,
Commercial Taxes Building,
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C.SARAVANAN, J.

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