IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.20 of 2026
and
W.M.P.Nos.14 and 15 of 2026

PMR Agro Green Fibres,
Represented by its Partner
Selvam … Petitioner

Vs.

Assistant Commissioner (ST),
Tiruppur Rural-I Assessment Circle,
Tiruppur, Tamil Nadu. … 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 the impugned Order Ref.No.33AAYFP9829N1Z2/2021-2022 dated 15.11.2025 along with consequential order through FORM GST DRC-07 vide Ref.No.ZD331125275026O dated 15.11.2025 for the financial period 2021-2022, to quash the same.

For Petitioner : Mrs.R.Hemalatha

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, 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 bearing GSTIN: 33AAYFP9829N1Z2/2021-2022 dated 15.11.2025 along with summary of order in Form GST DRC-07 bearing Ref.No.ZD331125275026O dated 15.11.2025 of the Respondent, which were preceded by a Show Cause Notice in GST DRC-01 dated 17.06.2025 wherein the Petitioner was also called upon to file a reply by 14.07.2025.

4. The Petitioner was also issued with Reminders on 20.08.2025, 01.09.2025 and 08.10.2025 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 25.08.2025, 04.09.2025 and on 13.10.2025. Thus, the impugned Order has been passed.

5. 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 10% 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.

6. 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 10% 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 17.06.2025 together with requisite

documents to substantiate the case by treating the impugned Order dated 15.11.2025 as an addendum to the Show Cause Notice dated 17.06.2025.

8. 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.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 10% 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.

10. 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.

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

12. 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:

Assistant Commissioner (ST),
Tiruppur Rural-I Assessment Circle,
Tiruppur, Tamil Nadu.

C.SARAVANAN, J.

arb

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