IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1395 of 2026
and
W.M.P.Nos.1553 & 1554 of 2026

Tvl. Sri Senthur Traders
(Represent by its Proprietor: Mr.Ashok Kumar)
36/2, Senguthamuthaliyar Street, Vanavasi,
Salem – 636457. ... Petitioner

Vs.

Deputy State Tax Officer-2 (ST)
(Also Known as Deputy Commercial Tax Officer)
Mettur Assessment Circle, Mettur,
Salem.
... 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 on the files of the Respondent herein in Form GST DRC-07 with Reference No: ZD330225116548J dated 12.02.2025 in GSTIN : 33BSDPA3751J1Z2/2020-21 dated 12.02.2025 and quash the same.

For Petitioner : Mr.N.Chandirasekar
For Respondent : Mrs.K.Vasanthamala,
Government Advocate.

ORDER

The petitioner is before this Court challenging the impugned order dated 12.02.2025 in form GST DRC – 07 passed for the tax period 2020 –

2021, whereby the demand proposed in the Show Cause Notice dated 29.11.2024 was confirmed against the petitioner, to which the petitioner failed to reply and thus suffered the impugned order. The demand confirmed by the impugned order relates to the alleged mismatch in details between GSTR – 9 and GSTR – 3B, as well as mismatch in details between form GSTR – 2A and GSTR – 3B.

2. The learned counsel for the petitioner would submit that the petitioner is in possession of all the necessary documents to defend the demand confirmed in the impugned order and the disparity in the returns. It is stated that the petitioner was unable to furnish the same at the relevant point of time. It is further submitted by the learned counsel for the petitioner that at the time of personal hearing, the petitioner had sought for an opportunity to explain the case and to furnish the relevant documents.

3. In the light of availability of requisite documents and recording the submission made on behalf of the petitioner, this Court is of the view that an opportunity deserves to be extended to the petitioner, subject to conditions.

4. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

5. 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.

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 on merits subject to the Petitioner depositing 50% 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 29.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 12.02.2025 as an addendum to the Show Cause Notice dated 29.11.2024.

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 Petitioner depositing 50% 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.

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.

22.01.2026

Neutral Citation: Yes / No
kmm

To:

Deputy State Tax Officer-2 (ST)
(Also Known as Deputy Commercial Tax Officer)
Mettur Assessment Circle, Mettur,
Salem.

C.SARAVANAN, J.

kmm

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