IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 27.01.2026
Coram
The Honourable **Mr.Justice C.Saravanan**

W.P.No.2626 of 2026
and
W.M.P.Nos.2861 & 2865 of 2026

SHRI SAKTHI ELECTRICALS AND AUTO PARTS
Represented by its Proprietor Selvam Boopathi.

...Petitioner

Vs.

The SUPERINTENDENT OF GST AND CENTRAL EXCISE
Attur Range, Attur (Rural), Salem II Salem.

...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records on the files of the Respondent herein in FORM GST DRC-07 with Reference No.ZD330425014700Y dated 02.04.2025 in GST No.33AKTPB3823F1ZE/2020-21 dated 02.04.2025 for the tax period Apr 2020 to Mar 21 along with detailed Order-In-Original Sl.No.09/2025-GST SUPDT. dated 26.02.2025 and quash the same.

For Petitioner : Mr.N.Chandirasekar

For Respondent : Mr.Su.Srinivasan
Senior Panel Counsel
and Mr.J.Harikrishnan
Junior Panel Counsel

Order

Mr.Su.Srinivasan, learned Senior Panel Counsel and Mr.J.Harikrishnan, learned Junior Panel Counsel takes notice for the Respondent.

2. With consent of Mr.N.Chandirasekar, the learned counsel for the Petitioner, this Writ Petition is being disposed of at the stage of admission itself.

3. In this Writ Petition, the Petitioner has challenged the Order dated 02.04.2025 passed in Form GST DRC-07 for the tax period April 2020 to March, 2021 by the Respondent, which was preceded by a Show Cause Notice No.36/2024-GST (SUPDT) dated 20.11.2024, to which the Petitioner failed to Reply and thus suffered the aforesaid impugned Order.

4. However, it is noticed that the Petitioner had responded to the intimation in Form GST ASMT-10 dated 08.10.2024 by a Reply dated 08.11.2024, which has not been considered while passing the impugned Order.

5. The learned counsel appearing for the Petitioner would submit that there was a wrong transcription of the data in the monthly returns filed by the Petitioner in Form GSTR-1 and GSTR-3B and thus, the Petitioner has been subjected to pay unjust tax liability vide the impugned Order.

6. At this stage, the learned counsel for the Petitioner further submitted that the Petitioner is willing to pre-deposit 25% of the disputed tax contesting the case afresh on merits, as the Petitioner has a fair case to succeed and therefore, prays for one opportunity may be given to the petitioner.

7. The learned Senior Standing Counsel for the Respondent, on the other hand, would submit that the Writ Petition is liable to be dismissed, as the Petitioner has lost their rights to challenge the Order dated 02.04.2025 in the light of the decision of the Hon'ble Supreme Court in **Asstt. Commr. (CT), LTU, Kakinada V. Glaxo Smith Kline Consumer Health Care Ltd., [C.A.No.2413 of 2020, dated 06.05.2020].**

8. I have considered the submissions made by the learned counsel appearing for the Petitioner and the learned Senior Standing Counsel for the Respondent.

9. Recording the above submissions and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the Respondent to pass a fresh order *in lieu* of the impugned Order dated 02.04.2025, subject to the Petitioner depositing 25% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this Order.

10. Within such time, the petitioner shall also file a Reply to the aforesaid Show Cause Notice dated 20.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 02.02.2026 as an addendum to the said Show Cause Notice.

11. Amount which has already recovered from the Petitioner or paid by the Petitioner towards the tax liability confirmed vide the impugned

Order shall be adjusted towards the deposit of 25% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

12. Subject to the petitioner complying with the above stipulations, the Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply and pre-deposit.

13. The attachment of the Bank Account of the Petitioner shall also stand automatically raised/vacated, subject to the Petitioner complying with the above stipulations.

14. 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 not being in arrears of any other amount for any other tax period barring the amount demanded under the respective impugned order.

15. 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* by this Court today.

16. It is needless to state that, before passing any such order, the petitioner shall be heard.

17. This Writ Petition stands disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. No costs.

27.01.2026

sd

Index : yes/no
Neutral Citation : yes/no

To
The SUPERINTENDENT OF GST AND CENTRAL EXCISE
Attur Range, Attur (Rural), Salem II Salem.

C.Saravanan,J.,
sd

W.P.No.2626 of 2026

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