IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 79 of 2026
and
WMP.Nos.66 & 67 of 2026

Jaganathan Ramesh
Proprietor of Tvl SRA Oil Mill
269/6 Senjeri Kumarapalayam,
Sulur Coimbatore-641 669.

..Petitioner(s)

Vs

Assistant Commissioner ST
Palladam -1 Circle,
Palladam.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the entire records relating to the impugned order in Reference No. ZD3302251564551 dated 17.02.2025 passed by the Respondent along with annexures and quash the same.

For Petitioner(s): M/s. R. Sri Visvapriya

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the Respondent.

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 Government Advocate for the Respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 17.02.2025. The said impugned order was passed pursuant to a Show Cause Notice in Form GST DRC -01 dated 25.11.2024. The petitioner failed to respond to the said notice and, thus suffered the impugned order. The present writ petition has been filed only on 02.01.2026.

4. 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.

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

6. 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.

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 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.

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

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 17.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

10. 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.

11. 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.

12. 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.

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

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

09-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

Assistant Commissioner ST

Palladam -1 Circle,

Palladam.

C.SARAVANAN, J.

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