IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-01-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 406 of 2026
and
WMP Nos.476 & 477 of 2026

M/s.Dharshini Agency,
Represented by its Proprietor
Mr.R.Sureshbabu,
2-111-3, Salem Main Road,
Near Mariyamman Koil,
V.N. Palayam, Sankari Post,
Namakkal District 637 301.

Petitioner(s)

Vs

The Assistant Commissioner (ST)
Sankari, Namakkal Salem, Tamil Nadu.

Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, calling for the records relating to the impugned proceedings of the Respondent in GSTIN:33FSSPS9568G1ZP/2019-20, culminating in the Assessment Order dated 28.08.2024, passed under Section 73 of the CGST/TNGST Act, 2017, bearing Reference No.ZD3308242538461, along with the consequential Form GST DRC-07 dated 28.08.2024, and to quash all the impugned proceedings as passed contrary to the provisions of the

CGST/TNGST Act, 2017, and against the principles of natural justice.

For Petitioner(s): Mr.Benuel Ritesh Rajkumar

For Respondent: Ms.Palani Selvi,
Government Advocate

ORDER

Ms.Palani 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 dated 28.08.2024 passed under Section 73 of the respective GST enactments for the tax period 2019-20. The impugned order was preceded by a Show Cause Notice in Form DRC-01 dated 18.05.2024, wherein the Petitioner was called upon to file a reply and to appear for a personal hearing fixed. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 07.06.2024. Thus, the impugned Order has been passed.

4. 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 19.12.2025.

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 10% to 100% of the disputed tax depending upon the length of time taken in approaching the Court. I do not find any extraneous 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 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 18.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 28.08.2024 as an addendum to the Show Cause Notice dated 18.05.2024.

8. Any amount which has been recovered from the petitioner or paid by

the petitioner towards the tax liability confirmed vide impugned order dated 28.08.2024 shall be adjusted towards the pre-deposit of 50% of the disputed tax.

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 50% of the disputed tax as ordered above and the Petitioner is not being in arrears of any other amount demanded for any other tax period 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 final order, the petitioner shall be heard.

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

08-01-2026

Jd
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To
The Assistant Commissioner (ST)
Sankari, Namakkal Salem, Tamil Nadu.

C.SARAVANAN J.
jd

WP No. 406 of 2026

08-01-2026