IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13973 of 2026
and
WMP Nos.15233 & 15236 of 2026

Salavudeen Habibullah
Prop. of M/s. A1 Battery & Oil Store,
No.74/1, Karnatham Road, Mangalampet,
Virudhachalam Taluk, Cuddalore,
Tamil Nadu - 606104.

..Petitioner(s)

Vs

The State Tax Officer,
O/o.The Commercial Tax Officer,
Virudhachalam Assessment Circle,
Cuddalore, Tamilnadu.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records relating to the impugned proceedings initiated by the Respondent in the impugned order in FORM GST DRC - 07 bearing ref No. ZD330825053305H dated 06.08.2025 along with Annexure vide GSTIN33BBLPH4273B1Z0/2023-24 Dated 06.08.2025 passed by the respondent for the AY 2023-24 and to quash the same and pass such further or any other order as this Honourable Court may deem fit and proper in the facts and circumstances of the case and thus render justice.

For Petitioner(s): Mr. N. Prashanth

For Respondent(s): Ms. Amirtha Poonkodi Dinakaran,
Government Advocate

ORDER

Ms. Amirtha Poonkodi Dinakaran, 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. The Petitioner is before this Court against the Impugned Orders dated 06.08.2025, whereby the proposal in the Show Cause Notice issued under Form GST DRC-01, dated 19.12.2024 has been confirmed for the tax period April 2023 to March 2024. The Impugned Order was passed after the issuance of ASMT-10 Notice dated 29.07.2024 and GST DRC-01A Notice dated 30.09.2024.

4. It is noticed that the Petitioner had only responded to the Intimation Notice issued under GST DRC-01A and submitted a reply on 04.10.2024 under GST DRC-01A – Part B. Thereafter, the Petitioner replied to the Show Cause Notice issued under GST DRC-01 dated 19.12.2024.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"The petitioner consent to deposit 25% of disputed tax"*

7. Recording the above consent, 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. Within such time, the Petitioner shall also file a proper reply to the Show Cause Notice dated 19.12.2024 together with requisite documents to substantiate the case by treating the Impugned Order dated 06.08.2025 as an addendum to the Show Cause Notice dated 19.12.2024.

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 if any, shall also stand automatically vacated/lifted.

10. 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.

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 such order, the Respondent shall give due notice to the Petitioner.

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

10-04-2026

Neutral Citation: Yes/No

klt

To

The State Tax Officer,
O/o.The Commercial Tax Officer,
Virudhachalam Assessment Circle,
Cuddalore, Tamilnadu.

C.SARAVANAN, J.

klt

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