IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15270 of 2026
and
WMP No. 16462 and 16463 of 2026

M/s C.G.Constructions,
Rep by its Proprietor-Gopal K C
57-A, Sengotampalayam Main Street,
Avalpoondurai, Erode,
Tamil Nadu-638 115.

..Petitioner

Vs

1. The State Tax Officer Inspection -V,
   Office of the Commercial tax officer,
   Intelligence, Erode.

2. The Deputy Commissioner (Appeals) Erode,
   Officer of the Deputy Commissioner (CT),
   Integrated New Commercial Taxes Building,
   3rd Floor, S.F.No.400/1,7,8, 46 Pudur B village,
   Erode- 638 002.

..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the 1st Respondent the Impugned order in GSTIN 33AQFPG1057N1ZW/2021-2022 dated 25.10.2024 along with consequential summary of order u/s 74 in FORM GST DRC 07 bearing with Ref: ZD331024202547V dated 26.10.2024 for the period 2020-21 along with the consequential order of rejection of Application for rectification u/s.161 of the act with Ref:ZD3305251429954 dated 14.05.2025 passed by the 1st respondent along with consequential proceedings rejection of appeal order no-GST.AP.1753/2025 dated 27.03.2026 along with consequential proceedings rejection of appeal in FORM GST APL-04 bearing with Ref: ZD330326277076C dated 30.03.2026 passed by the 2nd respondent to quash the same.

For Petitioner: Mr.Devanand J R

For Respondents: Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 25.10.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 17.05.2024 wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order dated 25.10.2024.

4. It is noticed that the Petitioner has approached this Court after the Petitioner had unsuccessfully challenged the order before the Appellate Authority by filing an appeal on 30.06.2025 beyond the condonable period of limitation.

5. The Petitioner had also attempted to rectify the order by filing an application under Section 161 of the respective GST enactments which also came to be rejected by an order dated 14.05.2025. The appeal was also rejected on 27.03.2026.

6. 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.

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

> *"I, the counsel for Petitioner, do, hereby, consent to deposit 50% of the disputed tax."*

8. Recording the above consent given by the Petitioner, the case is remitted back to the 1st 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 17.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 25.10.2024 as an addendum to the Show Cause Notice dated 17.05.2024.

10. In case the Petitioner complies with the above stipulations, the 1st 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.

11. 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.

12. In case the Petitioner fails to comply with any of the stipulations, the 1st 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 1st 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.

20-04-2026

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

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   Intelligence, Erode

2. The Deputy Commissioner Appeals Erode
   Officer of the Deputy Commissioner (CT),
   Integrated New Commercial Taxes Building
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C.SARAVANAN J.

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