



WEB COPY

WP No. 15385 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15575 of 2026

AND

WMP No. 16779 of 2026

Ms Dhivya Traders
Rep by its Proprietrix Rajalakshmi No.1060/3,
Gangaikondan Periyakurichi,
Neyveli 2,
Cuddalore 607 802

..Petitioner(s)

Vs

The Deputy State Tax officer-1
office of the Deputy Commercial Tax officer
Integrated commercial Taxes buildings(1st floor)
Near Taluk office,
Panrutti-607 106

..Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records relating to the impugned proceedings passed by the Respondent in the order vide GSTIN vide GSTIN 33EQEPR6521P1ZB /2021-2022, dated 15.12.2025 along with Consequential order through FORM GST DRC-07 dated 15.12.2025 under section 73 of the act for the financial year 2021-2022, to quash the same.

For Petitioner(s): Mr.R. Hemalatha

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



ORDER

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

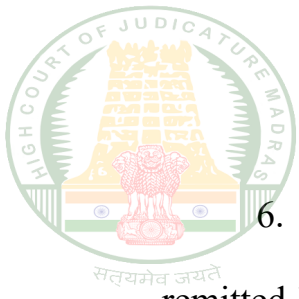
2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. Learned counsel for the Petitioner submits that the Petitioner will be satisfied if the case is remitted back to the Respondent to pass a fresh order in lieu of the impugned order as a reply to the Show Cause Notice in DRC 01 dated 22.08.2025 vide reply dated 03.11.2025 He also submits that the Petitioner will remit 10% of the disputed tax in cash.

4. 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 is willing to deposit 10% “

5. Learned Government Advocate for the Respondent has no objection for the *denovo* adjudication.



6. Recording the above consent given by the Petitioner, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form DRC-01A dated 30.07.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 15.12.2025 as an addendum to the Show Cause Notice dated 30.07.2025.

8. 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 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.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% 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.

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10. 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.

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

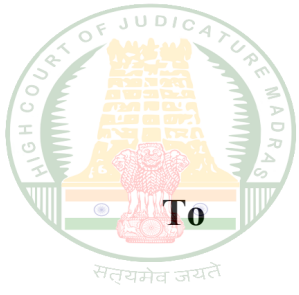
12. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

21-04-2026

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

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C.SARAVANAN J.

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