



WEB COPY

WP No. 16636 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-04-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 16636 of 2026

and

W.M.P.Nos.17887 and 17890 of 2026

P.R.S.Tex,
Represented by its Proprietor,
Arthanarisamy Amirthalingam,
No.12, Ramasamy Street,
Pallipalayam,
Namakkal-638 006.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)(FAC),
Pallipalayam Assessment Circle,
No.100/3, SSD Road,
Pavadi Chengundar Trust Building,
Tiruchengode-637 211.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the Respondent herein in impugned order in Form DRC-07 having reference No.ZD331125491436D dated 28.11.2025 for the financial year 2021-22 passed under Section 73 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.



For Petitioner(s):
For Respondent(s):

Mr.Parthiban V
Ms.Amirtha Poonkodi Dinakaran
Government Advocate

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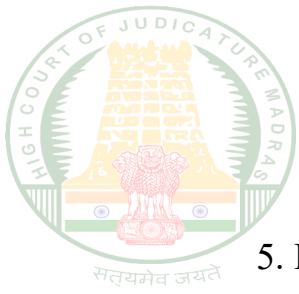
ORDER

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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 28.11.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 06.06.2025 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 28.11.2025.

4. The Petitioner was also issued with Reminders on 25.08.2025, 04.09.2025 and 12.09.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 03.09.2025, 11.09.2025 and 16.09.2025. Thus, the impugned Order has been passed.



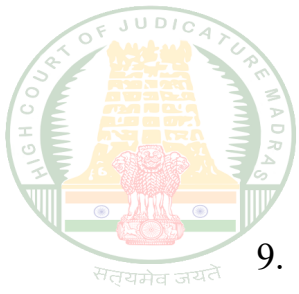
5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired long before. However, the present Writ Petition has been filed only on 21.04.2026.

6. 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.

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:-

“Petitioner is ready to deposit 25% of disputed tax amount subject to the amount debit in the Electronic Credit Ledger of the Petitioner.”

8. 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 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.

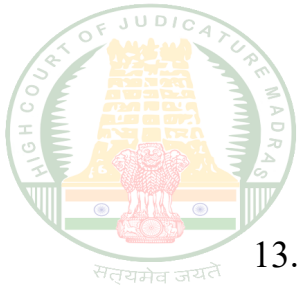


9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 06.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 28.11.2025 as an addendum to the Show Cause Notice dated 06.06.2025.

10. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned order, shall be adjusted towards the aforesaid pre-deposit of 25% as ordered above. This will be however subject to verification by the Respondent.

11. 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.

12. 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.



13. 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.

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

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

30-04-2026

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

The Assistant Commissioner (ST)(FAC),
Pallipalayam Assessment Circle,
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