



WEB COPY

WP No. 17199 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. 17199 of 2026

and

W.M.P.No.18477 of 2026

Sri Silver Inn

Represented by its Partner,

Shankar Gayathri,

20, Pacoda Point Road, Bed Fort Road,

Salem, Tamil Nadu- 636 601.

..Petitioner(s)

Vs

The Assistant Commissioner (ST),

Ayyoathyapattinam Circle,

Salem-II, Salem Tamil Nadu- 636 103.

..Respondent(s)

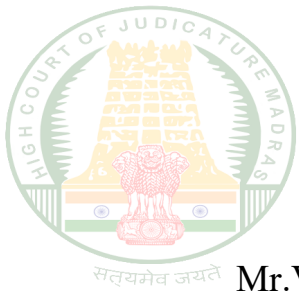
Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in connection with the Impugned Order passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 / Central Goods and Services Tax Act, 2017, including the Summary of the Order in Form GST DRC-07, both dated 16.11.2025 and bearing Reference Number:ZD331125278384D, together with its annexure dated 16.11.2025 having GSTIN:33ACUFS8942D1ZO/2022-23, pertaining to GSTIN:33ACUFS8942D1ZO for the Financial Year 2022-23, passed by the Respondent, and quash the same.

For Petitioner(s):

Mr.Abdul Wajith E

For Respondent(s):

Mr.V.Prashanth Kiran
Government Advocate



ORDER

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Mr.V.Prashanth Kiran, 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 16.11.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 21.06.2025 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 16.11.2025.

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 long before. However, the present Writ Petition has been filed only on 21.04.2026.



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 an following endorsement to that effect in the Court bundle which has been extracted hereunder:-

“It is humbly submitted that the Petitioner is ready to pay 25% as directed by this Hon’ble Court.”

7. 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 21.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 16.11.2025 as an addendum to the Show Cause Notice dated 21.06.2025.



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.

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. Connected Writ Miscellaneous Petition is closed.

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30-04-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

The Assistant Commissioner (ST),
Ayyoorthyapattinam Circle,
Salem-II, Salem Tamil Nadu- 636 103.



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C.SARAVANAN, J.

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