



WEB COPY

WP No. 17341 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. 17341 of 2026

and

WMP.No.18616 of 2026

M/s.Maragatham V SRi Amman Traders
Represented by its Proprietrix Mrs. Uthirapathi
Veerappan Maragatham,
No.13, Pidari North Street, Sirkali,
Tamilnadu 609 110
GSTIN 33CBTPM4115J1ZG

..Petitioner(s)

Vs

The Deputy State Tax Officer-II
Office of the Deputy Commercial Tax Officer
Sirgali Assessment circle
Sirkali, Tamilnadu.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari call for the records of the Respondent herein in its Impugned order in GSTIN 33CBTPM4115J1ZG/2018-2019 dated 16.04.2024 along with the Consequential order in Form DRC-07 bearing Reference No.ZD330424116293S dated 16.04.2024 for the tax period 2018-19, and quash the same.

For Petitioner(s):

M/s.A.Rithika

For Respondent(s):

Mrs.K.Vasanthamala
Government Advocate



ORDER

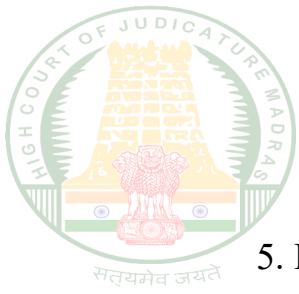
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Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

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 16.04.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 08.12.2023 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 16.04.2024.

4. The Petitioner was also issued with Reminder on 18.01.2024, 01.02.2024 and 08.02.2024 which called upon the Petitioner to file a reply and to appear for a personal hearing. However, the Petitioner neither filed any reply nor appeared for the personal hearing despite multiple opportunities. 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 27.04.2026.

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

“Consent to deposits 50% of the demand”

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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 08.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 16.04.2024 as an addendum to the Show Cause Notice dated 08.12.2023.



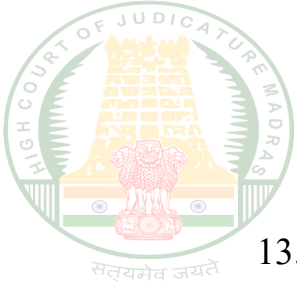
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9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. 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 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.

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.

30-04-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

The Deputy State Tax Officer-II
Office of the Deputy commercial Tax officer
Sirgali Assessment circle
Sirkali, Tamilnadu.



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C.SARAVANAN, J.

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