IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 30-04-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

WP No. 17254 of 2026
and
WMP.No.18532 of 2026

M/s.Raksha Apparels and Exporters
Rep by its Partner-Prabhudaran
No. 8/609-2, Angeripalayam Road,
Opp. Ware House Goodown, Tiruppur,
Tamil Nadu- 641603

..Petitioner(s)

Vs

Deputy State Tax Officer-2(FAC)
Office of the Deputy Commercial Tax officer,
Gandhi Nagar Assessment circle
No.16, Emperor Building, Indira Nagar 1st street
Avinashi Road, Tiruppur-641 603.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records relating to the impugned proceedings passed by the Respondent in the impugned order in GSTIN 33AAQFR6419J1ZS/2018-19 dated 09.04.2024 along with the consequential proceedings under Section 73 in FORM GST DRC 07 vide ref. no. ZD330424077306H dated 10.04.2024 for the FY 2018-19 to quash the same.

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|---|---|
| For Petitioner(s): | Mr.Devanand.J.R |
| For Respondent(s): | Mr.C.Harsharaj,<br>Special Government Pleader |

**ORDER**

Mr.C.Harsharaj, learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 09.04.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 04.01.2024 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 09.04.2024.

4. The Petitioner was also issued with Reminder on 19.03.2024 and 21.03.2024 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:-

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

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 04.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 09.04.2024 as an addendum to the Show Cause Notice dated 04.01.2024.

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

Deputy State Tax officer-2(FAC)
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**C.SARAVANAN, J.**

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