

W.P.Nos.1120 and 1294 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.1120 and 1294 of 2026

and

W.M.P.Nos.1301, 1303, 1472 and 1473 of 2026

M/s.PVD Plastic Industries,
Represented by its Proprietor,
Munikrishna Valli.

... Petitioner in both W.Ps.

Vs.

1.The Deputy State Tax Officer – 1,
Hosur (South) – I, Hosur,
Krishnagiri – Zone,
Hosur, Krishnagiri.

2.The Deputy Commissioner (CT),
Appellant Authority,
Goods and Services Tax,
Office of GST Appeals,
Salem.

... Respondents in both W.Ps.

Prayer in W.P.No.1120 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the original impugned order of the 1st respondent GSTIN:33AWJPV2556P1ZR / 2022-23 dated 25.06.2024 along with summary order in Form DRC – 07 vide Reference No.ZD3306243099268 dated 25.06.2024, along with the consequential proceedings of the 2nd respondent in Form GST – APL – 02, bearing Reference



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No.ZD330225275562H dated 26.02.2025 for the tax period 2022-23 and quash the same.

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Prayer in W.P.No.1294 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the original impugned order of the 1st respondent GSTIN:33AWJPV2556P1ZR / 2019-20 dated 25.06.2024 along with summary order in Form DRC – 07 vide Reference No.ZD330624309413P dated 25.06.2024, along with the consequential proceedings of the 2nd respondent in Form GST – APL – 02, bearing Reference No.ZD330225276148E dated 26.02.2025 for the tax period 2019-20 and quash the same.

For Petitioner : Mr.P.Kannan
(in both W.Ps)

For Respondents : Mr.C.Harsharaj
(in both W.Ps) Special Government Pleader

COMMON ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

2. These Writ Petitions are 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 Respondents.



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3. The Petitioner is before this Court against the respective impugned Assessment orders both dated 25.06.2024 and the orders in appeal both dated 26.02.2025 by which the appeals of the Petitioners against the aforesaid assessment orders came to be rejected on the ground of limitation.

4. It is noticed that both impugned Assessment orders are passed ex-parte as the Petitioner failed to file replies to the respective Show Cause Notices in Form GST DRC – 01.

5. It is further noticed that at the time of filing of an appeal against the respective impugned Assessment orders, the Petitioner has also pre-deposited 10% of the disputed tax confirmed in each of the respective Assessment orders.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 40% of the disputed tax confirmed in each of the respective Assessment orders as a condition for *denovo* adjudication.



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7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue and considering the fact that both the impugned Assessment orders are ex-parte in nature, the case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing 40% of the disputed tax confirmed in each of the impugned Assessment orders, over and above 10% of the disputed tax already pre-deposited at the time of filing of an respective appeals 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 respective Show Cause Notices in GST DRC-01 together with requisite documents to substantiate the case by treating the respective impugned Assessment Orders as an addendum to the respective Show Cause Notices.



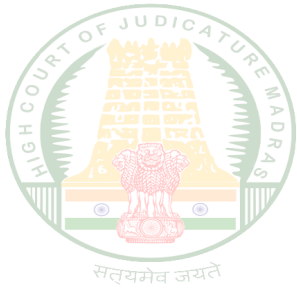
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10. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 40% of the disputed tax confirmed in each of the impugned orders 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 respective impugned Orders.

12. In case the Petitioner fails to comply with any of the stipulations, the 2nd Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.



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13. Needless to state, before passing any such order, the 2nd

Respondent shall give due notice to the Petitioner.

14. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

21.01.2026

Neutral Citation: Yes / No
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To:

1.The Deputy State Tax Officer – 1,
Hosur (South) – I, Hosur,
Krishnagiri – Zone,
Hosur, Krishnagiri.

2.The Deputy Commissioner (CT),
Appellant Authority,
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