



WEB COPY

WP No. 5619 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 5619 of 2026
and W.M.P.Nos.6101 & 6103 of 2026**

Tvl Sathya Engineering Company
Rep. by its legal heir Mr.R Sathish Prabhu, 6, GKD
nagar, P N Palayam, Coimbatore, Tamil Nadu 641
037

..Petitioner(s)

Vs

1. The State Tax Officer
Avanashi Road Circle,
Coimbatore, Tamil nadu
2. The Deputy Commissioner (ST) (FAC)
GST Appeals, Coimbatore, Tamil Nadu.
3. The Deputy commissioner (ST) (FAC)
GST Appeals,
Coimbatore, Tamil Nadu

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records of the Impugned Assessment Order in Ref. No. ZD330823184411I dated 31.08.2023 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2018-19, from the files of the first respondent herein, QUASH the same

For Petitioner(s): Ms.Aparna Nandakumar

For Respondent(s): Mr.TNC Kaushik, Additional Govt. Pleader



ORDER

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Heard Ms.Aparna Nandakumar, the learned counsel for the petitioner and Mr.T.N.C.Kaushik, the learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. The petitioner is before this Court as against the impugned order dated 31.08.2023 passed for the tax period 2018-2019, which was preceded by a Show Cause Notice dated 26.05.2023 in Form GST DRC – 01 to which the petitioner failed to reply and thus suffered the impugned order.

4. The petitioner preferred an appeal filed against the impugned order on 22.01.2024, which was rejected by the Appellate Authority vide order dated 05.08.2024 on the ground of limitation.

5.The petitioner has taken almost 1 ½ years to approach this Court. However, the fact remains that the petitioner has already discharged the entire



tax liability confirmed by the impugned order including the interest and penalty on 12.12.2025.

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6. Considering the same and as the petitioner may have a case on merits, the impugned order is quashed and the case is remitted back to the first respondent to re-examine the issue and pass a fresh order on merits.

7. In case, the proceeding has to be dropped on merits, the amount paid by the petitioner at the time of pre-deposit and on 12.12.2025, may be re-credited into the Petitioner's Electronic Credit Ledger.

8. In case, the demand has to be confirmed, the amount paid by the petitioner shall stand as already appropriated towards the tax liability confirmed by the impugned order.

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

10. The Writ Petition is disposed of with the above observation. No costs. Connected miscellaneous petitions are closed.

BKN

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C.SARAVANAN, J.

BKN

To:

1. The State Tax Officer
Avanashi Road Circle,
coimbatore, Tamil nadu
2. The Deputy Commissioner (ST) (FAC)
GST Appeals, Coimbatore, Tamil Nadu.
3. The Deputy commissioner (ST) (FAC)
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