



WEB COPY



W.P.Nos.15147, 15155 & 15167 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.15147, 15155 & 15167 of 2025

and

W.M.P.Nos.17068, 17082 & 17099 of 2025

W.P.No.15147 of 2025

Tvl. Velu Steels,
Rep by its Proprietor - Sangapillai Thangavelu,
No.15, Na, Balamurugan Nagar 1 Street,
Maniakaranpalayam Colony,
Coimbatore, Tamil Nadu – 641006.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Saravanampatti West Circle,
Coimbatore – 18.

... Respondent

W.P.No.15155 of 2025

Tvl. Velu Steels,
Rep by its Proprietor – Mr.S.Thangavelu,
No.15, Balamurugan Nagar,
1st Street, Coimbatore, Tamil Nadu – 641 006.
GSTN : 33AYHPS7706E1ZD

... Petitioner

Vs.

The State Tax Officer, Inspection IV
Office of the Commercial Tax Officer,
Coimbatore, Tamilnadu.

... Respondent



W.P.Nos.15147, 15155 & 15167 of 2025

W.P.No.15167 of 2025

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Tvl. Velu Steels,
Rep by its Proprietor - Sangapillai Thangavelu,
No.15, Na, Balamurugan Nagar 1 Street,
Maniakaranpalayam Colony,
Coimbatore, Tamil Nadu – 641006.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Saravanampatti West Circle,
Coimbatore – 18.

... Respondent

Prayer in W.P.No.15147 of 2025: 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 vide GSTIN: 33AYHPS7706E1ZD/2020-21 dated 06.05.2023 along with consequential proceedings in FORM GST DRC 07 vide Ref. No. ZD330523023848D dated 06.05.2023 for the period Jan 2021 – Mar 2021 under Section 74 of the Act to quash the same.

Prayer in W.P.No.15155 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent herein in its Impugned Order passed in GSTIN: 33AYHPS7706E1ZD/2022-2023 dated 21.02.2025 along with the Form DRC-07 bearing Reference No.ZD330225211751W dated 21.02.2025 for the period 2022-2023, and quash the same.



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Prayer in W.P.No.15167 of 2025: 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 vide GSTIN: 33AYHPS7706E1ZD/2020-21 dated 03.03.2025 along with consequential proceedings in FORM GST DRC 07 vide Ref. No. ZD330325005607P dated 03.03.2025 under section 74 of the Act for the period Aug 2020 to quash the same.

For Petitioner : M/s.R.Hemalatha
in all W.Ps

For Respondent : Mrs.P.Selvi
in all W.Ps Government Advocate

COMMON ORDER

In these writ petitions, the petitioner has challenged the respective impugned orders as detailed below:

S.Nos.	Writ Petition Nos.	Assessment Years	Date of Show Cause Notices	Date of Impugned Orders
1.	15147 of 2025	2020-2021	29.11.2021	06.05.2023
2.	15155 of 2025	2022-2023	19.08.2024	21.02.2025
3.	15167 of 2025	2020-2021	18.12.2024	03.03.2025



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WEB COPY 2. The impugned orders were preceded by respective Show Cause Notices dated 29.11.2021, 19.08.2024 and 18.12.2024. The petitioner failed to respond to the aforesaid show cause notices and thus, suffered the impugned orders.

3. The petitioner had secured an interim order from this Court at the time of admission of these writ petitions on 28.04.2025.

4. The learned counsel for the petitioner would submit that the petitioner has already deposited 10% of the disputed tax confirmed by the respective impugned orders dated 06.05.2023, 21.02.2025 and 03.03.2025, pursuant to the interim Order dated 28.04.2025.

5. The learned Government Advocate for the respondents is, however, unable to confirm the same.

6. Having considered the above facts, and following the consistent view taken by this Court under similar circumstances, the cases are remitted back to the respondents to pass fresh orders on terms subject to the petitioner



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depositing 50% of the disputed tax confirmed by the respective impugned orders dated 06.05.2023, 21.02.2025 and 03.03.2025 in cash 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. It is needless to state that any amount already deposited pursuant to the interim order dated 28.04.2025 shall be adjusted.

7. The petitioner shall also file a reply to the respective Show Cause Notices dated 29.11.2021, 19.08.2024 and 18.12.2024 together with requisite documents to substantiate the cases by treating the respective impugned Orders dated 06.05.2023, 21.02.2025 and 03.03.2025 as an addendum to the respective show cause notices.

8. Subject to the petitioner complying with the above stipulations, the respondents shall proceed to pass fresh 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. It is needless to state that, before passing any such orders, the petitioner shall be heard.

9. The attachment of the bank account of the petitioner shall also stand



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automatically raised/vacated, subject to the petitioner complying with the above stipulations.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the respective impugned orders.

11. In case the petitioner fails to comply with any of the stipulations, the respondents are 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.

12. With the above directions, these Writ Petitions stand disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

20.11.2025

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Neutral Citation : Yes / No



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To

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1. The Assistant Commissioner (ST),
Saravanampatti West Circle,
Coimbatore – 18.
2. The State Tax Officer, Inspection IV
Office of the Commercial Tax Officer,
Coimbatore, Tamilnadu.



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C.SARAVANAN, J.

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20.11.2025