IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.20263 of 2025
and
W.M.P.No.22859 of 2025

Tvl. Surya Medicals,
Rep. by its Partner Mr.M.Rajini
20-A-B, 10th Street Tatabad,
Gandhipuram, Coimbatore -641012. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Gandhipuram Circle,
Coimbatore. ... Respondent

Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent's Order dated 21.02.2024 with Ref. No. ZD330224125974H and to quash the same as it has been passed in violation of principles of natural justice.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.C.Harsha Raj

Special Government Pleader

ORDER

In this Writ Petition, the petitioner has challenged the impugned Order dated 21.02.2024 passed under Section 74 of the respective GST enactments, for the assessment year 2017-2018 (July 2017 to March 2018).

2. The impugned Order was preceded a Show Cause Notice in DRC-01 dated 13.09.2023 followed by a reminder notice dated 06.12.2023.

3. The petitioner failed to respond to the notices and thus, suffered the impugned order.

4. The learned counsel for the petitioner would submit that the notices were only uploaded to the web portal and that the petitioner became aware of the same only after recovery proceedings were initiated.

5. It is further submitted that petitioner has a fair case to succeed and therefore, one opportunity be given to the petitioner.

6. Under similar circumstances, orders have been quashed and cases

have been remitted back to pass a fresh order on terms subject to depositing 10% 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.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the respondent to pass a fresh order subject to the petitioner depositing 10% of the disputed tax in cash from 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 impugned Show Cause Notice dated 13.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 21.02.2024 as an addendum to the Show Cause Notice dated 13.09.2023.

9. Subject to the petitioner complying with the above stipulations, the respondent 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. Subject to the petitioner complying with

the above stipulations, the attachment of the bank account of the petitioner shall also stand automatically lifted / vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 10% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the respective 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. It is needless to state that, before passing any such order, the petitioner shall be heard.

13. With the above directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petition is closed. No costs.

29.10.2025

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Neutral Citation : Yes / No

To

The Assistant Commissioner (ST),
Gandhipuram Circle,
Coimbatore.

C.SARAVANAN, J.

raja

W.P.No.20263 of 2025

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