



IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.No.30420 of 2025
and WMP.No34107 of 2025

Tvl. Technocast Foundry,
represented by its Partner T.Kamalakannan
No.127/3B, Sangothipalayam Road,
Arasur, K. Madapur,
Coimbatore 641 407

.... Petitioner

Vs.

The State Tax Officer Roving
Squad – 4, Office of the Commercial Tax officer,
Coimbatore

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records relating to the impugned proceedings passed by the respondent in the order vide GSTIN33AADFT4302R1Z1/2023-24, dated 18.07.2025 along with consequential proceedings under section 74 in FORM GST DRC 07 vide ref.No.ZD330725192829R dated 18.07.2025 for the Assessment Year 2023-24 and to quash the same.



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For Petitioner : Mrs.R.Hemalatha

For Respondent : Mr.C.Harsha Raj,

Special Government Pleader (T)

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader takes notice for the Respondent.

2. This Writ Petition is disposed of after hearing 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 insofar as the demand that has been confirmed in respect of the defect No.3 pointed out in Show Cause Notice DRC 01 dated 19.12.2024.

4. A reading of the impugned order indicates that the petitioner has failed to file the documents. It is informed by the learned counsel for the petitioner that petitioner is an acquiescent person of the requisite documents and that one



opportunity may be given and that the matter can be remitted to the respondent for re-examination.

5. Recording the above submission made by the learned counsel for the Petitioner, this Writ Petition stands disposed by remitting the case back to the respondent to re-do the exercise in so far as the defect No.3 which has been confirmed vide impugned order dated 18.07.2025 subject to the petitioner giving a proper reply together with the necessary documents within a period of 30 days from the date of receipt of a copy of this order.

6. Within such time, the Petitioner shall also deposit 10% of the disputed tax confirmed so far as in defect No.3 .

7. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass 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.

8. 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 these impugned Orders.

9. 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 these Writ Petitions were dismissed *in limine* today.

C.SARAVANAN.,J
gv

10. Needless to state, before passing any such order, the Respondent shall



give due notice to the Petitioner.

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11. These Writ Petitions stand disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petition is closed.

27.11.2025

Neutral Citation : Yes / No

gv

To:

The State Tax Officer,
Roving Squad – 4,
Office of the Commercial Tax officer,
Coimbatore

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