IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 38364 of 2025
and
W.M.P. Nos. 42896 & 42899 of 2025

M/s.SKM Coir Products,
Rep., by its Proprietor,
Maheshkumar Selvaraj ...Petitioner

Versus

1.The Commissioner of GST (ST),
6/7, 1st Floor, A.T.D. Street, Racecourse,
Coimbatore – 641 018.

2.The Assistant Commissioner (ST),
Udumalpet South Assessment Circle,
Udumalpet.

3.The Deputy State Tax Officer-1,
Udumalpet South Assessment Circle,
Udumalpet. ...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the records pertaining to the impugned orders under Section 73 dated 07.02.2025 vide GSTIN/ID:33BGSPS3298D1ZX/2020-2021 passed by the 2nd respondent for the Financial Year 2020-2021 and dated 08.02.2025 vide

GSTIN/ID:33BGSPS3298D1ZX/2020-2021 passed by the 3rd respondent for the Financial Year 2020-2021 and together quash the same and consequently, direct the 2nd respondent to forthwith unfreeze the bank account in bearing account No.125001378800 maintained with The Branch Manager, Canara Bank, Udmalpet I Branch, Udmalpet pertaining to the petitioner and thus render justice.

For Petitioner : Mr. S. Sankar Ganesh

For Respondents : Ms. Amirtha Poonkodi Dinakaran,
Government Advocate

O R D E R

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondents.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 07.02.2025 passed for the tax period 2020-2021. On the following day, another order came to be passed on 08.02.2025 for the very same tax period and that there was a over lap on part of the demand covered by aforesaid order dated 07.02.2025.

3. In fact, the order dated 08.02.2025 was later rectified on 13.10.2025, but the Petitioner had already filed an appeal against it on 21.07.2025. Thus, the order dated 08.02.2025 stands withdrawn in view of the order dated 13.10.2025. Thus, the demand that survives is under order dated 07.02.2025.

4. It is noticed that the Petitioner has not replied to the notice that preceded order dated 07.02.2025 in DRC-01 dated 26.11.2024.

5. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the Respondents / Original Authority to pass a fresh order in place of order dated 07.02.2025 subject to Petitioner depositing another 15% of the disputed tax in cash over and above the 10% already pre-deposited at the time of filing an an appeal before the Respondents / Original Authority within a period of 30 days from the date of receipt of copy of this order.

6. The Petitioner shall also file a detailed reply to the notice in DRC-01 dated 26.11.2024 by treating the impugned order dated 07.02.2025 as

addendum to the Show Cause Notice dated 26.11.2024 and also shall deposit another 15% of the disputed tax in cash over and above the 10% already pre-deposited within a period of 30 days from the date of receipt of copy of this order.

7. The Respondents / Original Authority shall proceed to pass a fresh order subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondents / Original Authority is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

8. Subject to the Petitioner depositing 15% of the disputed tax as stipulated above, the attachment of the bank account of the Petitioner shall stand lifted.

17.10.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

To
1.The Commissioner of GST (ST),
6/7, 1st Floor, A.T.D. Street, Racecourse,
Coimbatore – 641 018.

2.The Assistant Commissioner (ST),
Udumalpet South Assessment Circle,
Udumalpet.

3.The Deputy State Tax Officer-1,
Udumalpet South Assessment Circle,
Udumalpet.

C.SARAVANAN, J.

AT

W.P. No. 38364 of 2025 and
W.M.P. Nos. 42896 & 42899 of 2025

17.10.2025