



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42933 of 2025

and

W.M.P.Nos.48023, 48025 & 48026 of 2025

M/s.Mahadev Electricals and Hardwares

Rep by its Proprietor

Mr.R.Mahindrakumar

No.551 A, Trichy Road

Singanallur,

Coimbatore 641 005

... Petitioner

Vs.

1. The Deputy State Tax Officer,
Singanallur North Assessment Circle,
Coimbatore.

2. The Assistant Commissioner (ST)
Singanallur North Circle,
Coimbatore

3.The Branch Manager
Indian Bank P.B.No.18182212
Trichy Road, Singanallur
Coimbatore

... Respondents



Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records of the 1st respondent in GSTIN:33CDKPM5120Q1Z8/2019-2020 dated 20.08.2024 and the connected order under Section 73 dated 20.08.2024 and the summary of the order in Form GST DRC-07 dated 20.08.2024 issued in Ref.No.ZD3308241654193 and quash all the impugned proceedings.

For Petitioner : Mr.Samuel Rupesh Rajkumar

For Respondents : Mr.TNC.Kaushik for R1 & R2
Additional Government Pleader

ORDER

Mr.TNC.Kaushik for R1 & R2, learned

Additional Government Pleader, takes notice for the Respondents.

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 Respondents.



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3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No. GSTIN:33CDKPM5120Q1Z8/2019-2020 dated 20.08.2024 of the Respondent, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 30.05.2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 20.08.2024.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST Enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 05.11.2025.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the



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length of delay in approaching the Court. I do not find any reason to take a different view in this case.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st Respondent to pass a fresh order subject to the Petitioner depositing 50% of the disputed tax 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 20.08.2024 as an addendum to the Show Cause Notice dated 30.05.2024.

8. In case the Petitioner complies with the above stipulations, the 1st



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Respondent shall proceed to pass a final order 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.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

10. 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.

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



shall give due notice to the Petitioner.

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12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

17.11.2025

Neutral Citation

gv

To:

1. The Deputy State Tax Officer,
Singanallur North Assessment Circle,
Coimbatore.

2. The Assistant Commissioner (ST)
Singanallur North Circle,
Coimbatore

3. The Branch Manager
Indian Bank P.B.No.18182212
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C.SARAVANAN, J.

gv



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