IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39492 of 2025
and
W.M.P. Nos. 44353 and 44355 of 2025

M/s. Alfa Hydro Machine Tool,
Represented by its Proprietor,
P. Subramanian

... Petitioner

Vs.

The State Tax Officer (ST),
Ganapathy Assessment Circle,
Coimbatore, Tamil Nadu.

... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned Assessment Order in Ref. No. ZD330824243988T dated 27.08.2024 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC 07 for the Financial Year 2019-20 from the file of the respondent herein and quash the same.

For Petitioner : Ms. H. Shridevi

For Respondent : Mr. C. Harsha Raj,
Special Government Pleader

ORDER

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

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order in Ref. No. ZD330824243988T dated 27.08.2024 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.05.2024 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 28.06.2024, 16.07.2024 and 02.08.2024, which called upon the Petitioner to file a reply. The Petitioner however neither filed any reply nor appeared for the personal hearing. Thus, the impugned Order has been passed.

5. 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 16.10.2025.

6. 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 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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 22.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 27.08.2024 as an addendum to the Show Cause Notice dated 22.05.2024.

9. In case the Petitioner complies with the above stipulations, the 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 raised/vacated.

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.

12. It is made clear that recovery of 50% of the disputed tax ordered above pertains only to the impugned Order dated 27.08.2024.

13. This Writ Petition stands disposed of with the above

observations. No costs. Connected Writ Miscellaneous Petitions are closed.

17.10.2025

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

To
The State Tax Officer (ST),
Ganapathy Assessment Circle,
Coimbatore, Tamil Nadu.

C.SARAVANAN, J.

AT

W.P. No. 39492 of 2025 and
W.M.P. Nos. 44353 and 44355 of 2025

17.10.2025

W.P.No.39492 of 2025

C.SARAVANAN, J.

This writ petition was disposed of by an Order dated 17.10.2025, whereby the petitioner was directed to pay 50% of the disputed tax confirmed in the impugned Order dated 27.08.2024.

2. The learned counsel for the petitioner now submits that almost 82% of the tax had already been recovered from the petitioner's electronic cash ledger over a period of time.

3. However, the Learned Special Government Pleader for the respondent is unable to confirm the same.

4. In view of this position, the following paragraph is inserted as Paragraph No.13 in the Order dated 17.10.2025, and the existing Paragraph No.13 in the Order dated 17.10.2025 is renumbered as Paragraph No.14:

> *"13. It is needless to state that any recovery made from the petitioner's bank account shall be adjusted towards the 50% deposit ordered above, subject to due verification by the respondent."*

5. Registry is directed to carryout necessary corrections in the Order dated 17.10.2025 and issue order copy afresh.

6. All other portions in the Order dated 17.10.2025 remains unaltered.

17.02.2026

raja

C.SARAVANAN, J.

raja

W.P.No.39492 of 2025

17.02.2026