IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40859 of 2025
and
W.M.P.Nos.45789 & 45790 of 2025

Tvl. Taher Steel Tube Co.,
Rep by its Partner Mr. Taher Yusuf Gadli
74, Rangakonar Street, Kattoor,
Coimbatore, Tamilnadu-641009. ...Petitioner

Vs.

The State Tax Officer
Ram Nagar Circle,
Coimbatore, Tamil Nadu ...Respondent

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 impugned Assessment Order in Ref.No.ZD331124281390R dated 28.11.2024 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the financial year 2022-23 from the files of the respondent herein and quash the same.

For Petitioner : Ms.H.Shridevi

For Respondent : Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr. TNC.Kaushik, learned Additional 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 bearing Ref.No.ZD331124281390R dated 28.11.2024 along with detailed Order in GSTIN: 33AABFT1502D1Z0 of the Respondent, which was preceded by a pre-Show Cause Notice in GST FORM DRC-01A dated 05.01.2024 and show cause notice in DRC-01 dated 08.02.2024 wherein the Petitioner was also called upon to appear for personal hearing which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing. Thus, the impugned Order has been passed.

4. In this case, the learned counsel for the petitioner additionally submits that in the show cause notice, the respondent had proposed to recover only

Rs.3,95,516/-. However in the impugned order, the respondent has confirmed a demand of Rs.5,03,042/-. Although this submission is made in this stage, this the writ petition as such is otherwise liable to be dismissed considering the view of the decision in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440. However to balance the interest of the parties, I am inclined to remit back this case to the respondent to pass a fresh order subject to the petitioner depositing 25% of the disputed tax.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders has already expired. The present Writ Petition has been filed only on 27.10.2025.

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 25% 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 FORM DRC-01 dated 08.02.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 28.11.2024 as an addendum to the Show Cause Notice dated 08.02.2024.

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 25% of the disputed tax ordered above pertains only to the impugned Order dated 15.04.2024.

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

29.10.2025

Neutral Citation : Yes / No

gv

C.SARAVANAN, J.

gv

<u>To</u>:

The State Tax Officer
Ram Nagar Circle,
Coimbatore, Tamil Nadu

<u>W.P.No.40859 of 2025</u>

<u>and</u>
<u>W.M.P.Nos.45789 & 45790 of 2025</u>

29.10.2025