



WEB COPY



W.P.No.40858 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40858 of 2025

and

W.M.P.Nos.45791 and 45793 of 2025

Tvl V.K.Engineering Company,
Rep by its Proprietrix Mrs.K.Kavitha
39, Angalamman Layout, Neelikonampalayam
Coimbatore, Tamil Nadu - 641 015

... Petitioner

Vs.

The State Tax Officer
Singanallur North Assessment Circle,
Office of the Assistant Commissioner (ST),
Coimbatore, Tamilnadu

... 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.ZD330424114560X dated 15.04.2024 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the tax period October 2018 from the files of the respondent herein and quash the same.

For Petitioner : Ms.G.Kumudhaa

For Respondent : Mrs.P.Selvi
Government Advocate



W.P.No.40858 of 2025

ORDER

Mrs.P.Selvi, learned Government Advocate, 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Ref.No.ZD330424114560X dated 15.04.2024 along with detailed Order in GSTIN: 33AKTPK3673L1ZK of the Respondent, which was preceded by a Show Cause Notice in GST FORM DRC-01A dated 22.07.2022 and also show cause notice in GST DRC 01 dated 28.01.2023, wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 29.09.2023, 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 fixed on 30.10.2023. Thus, the impugned Order has been passed.



W.P.No.40858 of 2025

WEB COPY

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 DRC 01 dated 28.01.2023, together with requisite documents to substantiate the case by treating the impugned Order dated



W.P.No.40858 of 2025

15.04.2024 as an addendum to the Show Cause Notice dated 28.01.2023.

WEB COPY

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.



W.P.No.40858 of 2025

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

To:

The State Tax Officer
Singanallur North Assessment Circle,
Office of the Assistant Commissioner (ST),
Coimbatore, Tamilnadu

C.SARAVANAN, J.



WEB COPY



W.P.No.40858 of 2025

gv

W.P.No.40858 of 2025
and
W.M.P.Nos.45791 and 45793 of 2025

29.10.2025