



WEB COPY



W.P.No.41833 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41833 of 2025

and

WMP.Nos.46863 & 46865 of 2025

Tvl.Guru Engineering
Rep.by its Proprietor
Mr.Mohanagounder Gnanasekaran
No.30, Bathrakaliamman Kovil 3rd Street
Uppilipalayam
Coimbatore 641 015.

...Petitioner

Vs.

1.The Assistant Commissioner (GST)(Appeals)
Coimbatore.

2.The Appellate Deputy Commissioner (GST) (Appeals)
Coimbatore.

3.The State Tax Officer
Singanallur North Circle
Coimbatore.

4.The Commercial Tax Officer
Singanallur (North) Coimbatore-I.

...Respondents



W.P.No.41833 of 2025

Prayer: This Writ Petition is filed under article 226 of the Constitution of

WEB COPY

India, praying to issue a Writ of Certiorari, calling for the records pertaining to the order dated 15.02.2025 made in GSTIN 33AKGPG6269D1ZC/2020-21 passed by 3rd respondent and consequent recovery order in Reference No.ZD330225144459E along with Form GST DRC- 07 passed by 4th respondent and quash the same.

For Petitioner : Mr.K.Sathish Kumar

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.



W.P.No.41833 of 2025

WEB COPY

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned proceedings dated 15.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 05.11.2024 which has been replied by the petitioner, content of which has been extracted in the impugned order.

4. The learned counsel for the petitioner would submit that the petitioner's bank account was recently attached, pursuant to which a principal tax liability was also discharged. Thereafter, the attachment of the bank account was lifted.

5. However, the submissions of the petitioner are neither found in the affidavit nor supporting any documents have been filed by the



W.P.No.41833 of 2025

WEB COPY

petitioner to substantiate that the petitioner's bank account was attached or the aforesaid amount of Rs.2,64,926/-was paid by the petitioner towards the tax demanded under the impugned order.

6. The learned Government Advocate for the respondents submitted that Writ Petition is devoid of merits and is liable to be dismissed.

7. Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondents and following the consistent view taken by this Court under similar circumstances, this Writ Petition is disposed of with the liberty to the petitioner to file a statutory appeal before the Appellate Authority namely, the Appellate Deputy Commissioner (GST) (Appeals), Coimbatore, within period of thirty (30) days from the date of receipt of a copy of this order, subject to the petitioner pre-depositing 25% of the



W.P.No.41833 of 2025

disputed tax within such time.

WEB COPY

8. It is made clear that in case the principal tax liability has already been paid by the petitioner as mentioned above, no further pre-deposit will be required. The petitioner will have to substantiate the same before the Appellate Authority.

9. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 25% of the disputed tax as ordered above. This will be however subject to verification by the respondent.

10. Subject to the Petitioner complying with the above stipulations, the Appellate Authority shall dispose of the case on merits, on its own turn without further reference to limitation.

11. In case the petitioner fails to comply with the above



W.P.No.41833 of 2025

WEB COPY

stipulations, the 3rd respondent shall be at liberty to proceed against the petitioner in the manner known to law, as if this Writ Petition was dismissed *in limine* today.

12. Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

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

04.11.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna



WEB COPY



W.P.No.41833 of 2025

C.SARAVANAN, J.

dna

To

1.The Assistant Commissioner (GST)
Coimbatore.

2.The Appellate Deputy Commissioner (GST) (Appeals)
Coimbatore.

3.The State Tax Officer
Singanallur North Circle
Coimbatore.

4 The Commercial Tax Officer
Singanallur (North) Coimbatore-I.

W.P.No.41833 of 2025

and

WMP.Nos.46863 & 46865 of 2025



WEB COPY



W.P.No.41833 of 2025

04.11.2025