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W.P.Nos.44636, 44643 & 44646 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.44636, 44643 & 44646 of 2025

and

W.M.P.Nos.49787, 49788, 49791, 49792, 49795 & 49796 of 2025

W.P.No.44636 of 2025

Tvl. Chamunda Traders,
GSTIN: 33DWKPK9768Q1ZC
Represented by its Proprietor Dinesh Kumar,
18/1C, 28C, Madukkarai Main Road Industrial Estate,
Kurichi Sundrapuram, Coimbatore – 641 021.

... Petitioner

Vs.

The Deputy State Tax Officer-I,
Kuniyamuthur Assessment Circle,
Commercial Tax Building,
Dr Balasundaram Road,
Coimbatore – 641 018.

... Respondent

W.P.Nos.44643 & 44646 of 2025

Tvl. Chamunda Traders,
GSTIN: 33DWKPK9768Q1ZC
Represented by its Proprietor Dinesh Kumar,
18/1C, 28C, Madukkarai Main Road Industrial Estate,
Kurichi Sundrapuram,
Coimbatore – 641 021.

... Petitioner

Vs.



W.P.Nos.44636, 44643 & 44646 of 2025

The Assistant Commissioner (ST),
Kuniyamuthur Assessment Circle,
Commercial Tax Building,
Dr Balasundaram Road,
Coimbatore – 641 018.

... Respondent

Prayer in W.P.No.44636 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the Impugned Order in Form GST DRC 07 bearing Reference No. ZD330823158938U/2021-22 dated 28.08.2023 issued by the Sole Respondent and quash the same.

Prayer in W.P.No.43643 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the Impugned Order in Form GST DRC 07 bearing Reference No. ZD330525176121P/2022-23 dated 16.05.2025 issued by the Sole Respondent and quash the same.

Prayer in W.P.No.43646 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the Impugned Order in Form GST DRC 07 bearing Reference No. ZD3305251762297/2022-23 dated 16.05.2025 issued by the Sole Respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam
in all the W.Ps



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For Respondent : Mr.C.Harsha Raj
in all the W.Ps Special Government Pleader

COMMON ORDER

Mr.C.Harsha Raj, learned Special Government Pleader, takes notice for the respondent in all the writ petitions.

2. By this Common Order, these writ petitions are 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 these writ petitions, the petitioner has challenged the respective impugned orders as detailed below:

S.No.	Writ Petition No.	Assessment Year	Date of Show Cause Notice	Date of impugned Order
1.	44636 of 2025	2021-2022	23.05.2023	28.08.2023
2.	44643 of 2025	2022-2023	20.01.2024	16.05.2025
3.	44646 of 2025	2022-2023	11.12.2024	16.05.2025

4. The impugned orders were preceded by the show cause notices in DRC-01 dated 23.05.2023, 20.01.2024 and 11.12.2024. The petitioner failed



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to reply to the show cause notices, and thus, suffered the impugned orders.

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5. It is noticed that the statutory limitation for filing appeals under Section 107 of the respective GST enactments, against the impugned orders has already expired. The present writ petitions have been filed only on 15.11.2025.

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 these cases.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, these cases are remitted back to the respondents to pass fresh orders subject to the petitioner depositing the entire amount of the disputed tax confirmed by the impugned Order dated 28.08.2023 and 25% of the disputed tax confirmed by the respective impugned Orders dated 16.05.2025 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 these orders.



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8. Within such time, the petitioner shall also file a reply to the show cause notices dated 23.05.2023, 20.01.2024 and 11.12.2024 together with requisite documents to substantiate the cases by treating the impugned Orders dated 28.08.2023 and 16.05.2025 as an addendum to the respective show cause notices.

9. Subject to the petitioner complying with the above stipulations, the respondents shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. It is needless to state that, before passing any such orders, the petitioner shall be heard.

10. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

11. It is made clear that bank attachment shall be lifted subject to the deposit of the amounts as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the respective impugned orders.



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13. With these directions, these Writ Petitions stand disposed of. Consequently, connected miscellaneous petitions are closed.

18.11.2025

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Neutral Citation : Yes / No

To

1. The Deputy State Tax Officer-I,
Kuniyamuthur Assessment Circle,
Commercial Tax Building,
Dr Balasundaram Road,
Coimbatore – 641 018.
2. The Assistant Commissioner (ST),
Kuniyamuthur Assessment Circle,
Commercial Tax Building,
Dr Balasundaram Road,
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C.SARAVANAN, J.

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