IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44070 of 2025
and
W.M.P.Nos.49179 and 49180 of 2025

M/s. Royal Pumps
Rep. by its Proprietrix Mrs. G.Ranjini,86K-88, Elango Nagar,
Avarampalayam, Coimbatore, Tamil Nadu 641006
... Petitioner

Vs.

1. The State Tax Officer (FAC)
Avarampalayam assessment circle,
Coimbatore Tamil Nadu

2.The Commercial Tax Officer
Avarampalayam, Coimbatore-III,
Coimbatore, Tamilnadu
... Respondents

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.ZD330125139933H dated 20.01.2025 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 2020-21 from the files of the first respondent herein and quash the same.

For Petitioner : M/s.Aparna Nandakumar

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. The Petitioner is before this Court against the impugned order dated 20.01.2025, which which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024. Although the Petitioner sought time for filing the reply, after getting details from the creditors on 03.01.2025. Since the Petitioner has failed to file a reply, the Petitioner has thus suffered an impugned order.

4. The learned counsel for the Petitioner submits that already 50% of the disputed tax being the entire tax liability towards SGST has been recovered from the Petitioner’s Electronic Credit Ledger on 06.05.2025 to this effect a copy of the Petitioner’s Electronic liability ledger has also been produced before this Court.

5. Following the consistent view taken by this Court under similar circumstances and considering the fact that almost 50% of the disputed tax liability has been recovered, the case is remitted back to the 1st Respondent to pass a fresh order on merits within a period of thirty days from the date of receipt of a copy of this order.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 20.01.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

7. In case the Petitioner complies with the above stipulations, the 1st 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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

8. It is made clear that bank attachment if any shall be lifted as ordered above if no other amount is in arrears barring the amount demanded under the impugned order.

9. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

10. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

14.11.2025

Neutral Citation: Yes / No
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To:

1. The State Tax Officer (FAC)
Avarampalayam assessment circle,
Coimbatore Tamil Nadu

2.The Commercial Tax Officer
Avarampalayam, Coimbatore-III,
Coimbatore, Tamilnadu

C.SARAVANAN, J.

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