IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44765 of 2025
and
W.M.P.Nos.49955,49957, 49958, 49960 and 49962 of 2025

Tvl.Sun Fab Engineering,
Represented by its Proprietor
Mr.B.Kaja Hussain ... Petitioner

Vs.

1.The Deputy State Tax Officer,
Kuniyamuthur Circle,
Coimbatore.

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

3.The Branch Manager,
Indian Bank,
R V Abodepodanur Main Road,
Podanur, Coimbatore – 641 023.

4.Tvl.The Ramaraju Surgical Cotton Mills Limited,
GSTIN:33AAACT4308D1ZX
No.119, 120, P.A.C.R.Salai,
Rajapalayam, Virudhunagar,
Tamil Nadu – 626 117.

5.Tvl.KPR Mill Limited,
GSTIN:33AACCK0893N1Z9,
1st Floor, 9 Gokul Buildings,
Thadagam Road, A.K.S.Nagar,
Coimbatore.
Tamil Nadu – 641 001. ... 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 in the impugned order passed by the 1st Respondent herein vide Form GST DRC – 07 vide Reference No.ZD3306242981276 dated 25.06.2024 along with its detailed order in GSTIN:33BAPPK1807F1ZX dated 25.06.2024 for the tax period April 2019 – March 2020 and quash the same.

For Petitioner : Mr.K.A.Parthasarathy

For Respondents : Mr.V.Prashanth Kiran

Government Advocate
for R1 & R2

ORDER

Mr.V.Prashanth Kiran, learned Government advocate takes notice for the 1st and 2nd 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 1st and 2nd Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 25.06.2024 of the 1st Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.11.2023 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 25.06.2024.

4. The Petitioner was also issued with Reminders on 19.02.2024 and on 22.03.2024, 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 Orders have been passed.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 12.11.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the concerned Respondent(s) 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 1st Respondent to pass a fresh order subject to the Petitioner depositing 50% 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 22.11.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 25.06.2024 as an addendum to the Show Cause Notice dated 22.11.2023.

9. 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/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner

shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

11. 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.

12. Needless to state, before passing any such order, the 1st Respondent 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.

19.11.2025

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To:

1.The Deputy State Tax Officer,
Kuniyamuthur Circle,
Coimbatore.

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

C.SARAVANAN, J.

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