IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44651 of 2025
and
W.M.P.Nos.49803 & 49804 of 2025

Tvl. CAG Construction Equipment Private Limited,
Rep. by its Managing Director Mr.Rayappan.M,
787, Avinashi Road,
Coimbatore, Tamil Nadu – 641004. ... Petitioner

Vs.

The State Tax Officer,
Peelamedu South Assessment Circle,
Coimbatore, Tamil Nadu. ... Respondent

Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Impugned Assessment Order in Ref. No. ZD330625096589Q dated 11.06.2025 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 2023-24 from the files of the respondent herein, quash the same.

For Petitioner : M/s.G.Kumudhaa

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondent, this Writ Petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 11.06.2025 passed under Section 73 of the respective GST enactments, for the assessment year 2023-2024.

4. The impugned order was preceded by a show cause notice in DRC-01 dated 29.07.2024. The petitioner failed to reply to the show cause notice, and thus, suffered the impugned order.

5. It is noticed that the statutory limitation for filing an appeal under

Section 107 of the respective GST enactments, against the impugned order has already expired. The present writ petition has 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 this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, this 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 dated 29.07.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 11.06.2025 as an addendum to the show cause notice dated 29.07.2024.

9. Subject to the petitioner complying with the above stipulations, the respondent 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 order, 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 25% of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the impugned order.

12. 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.

13. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

18.11.2025

raja

Neutral Citation : Yes / No

To

The State Tax Officer,
Peelamedu South Assessment Circle,
Coimbatore, Tamil Nadu.

C.SARAVANAN, J.

raja

W.P.No.44651 of 2025

18.11.2025