IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45810 of 2025
and
W.M.P.Nos.51042 and 51044 of 2025

E-Zone (Cbe) Corporation,
Represented by its Proprietor Rajaram Praveenkumar,
Desabandu Street, 1A and B,
Kalingarayan Street, Seetharam Select,
Ram Nagar, Coimbatore – 641 009. ... Petitioner

Vs.

The Commercial Tax Officer,
Singanallur (South) Circle,
Commercial Taxes Building,
Dr.Balasundaram Chettiar Road,
Coimbatore 641 021. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order in FORM DRC 08 dated 27.08.2024 bearing Reference No.ZD330824233833C issued by the respondent and quash the same and consequently lift the attachment made on the Bank account of the petitioner.

For Petitioner : Mr.G.Derrick Sam

For Respondent : Mr.TNC Kaushik,
Additional Government Pleader

ORDER

Mr.TNC Kaushik, learned Additional Government Pleader takes notice for the Respondent.

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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 27.08.2024 in DRC – 08, whereby the application for rectification filed by the petitioner on 27.08.2024 against order dated 27.08.2024 in DRC-07 was rejected. A Show Cause Notice in Form GST DRC - 01 dated 24.05.2024 for the Tax period April 2019 – March 2020 preceded the order dated 27.08.2024. The petitioner, however, failed to respond to the said notice and consequently suffered the impugned order dated 27.08.2024 in DRC – 07.

4. Considering the delay in approaching this Court and to balance the interest of the parties viz., the Revenue and the Assessee, the case is remitted back to the Respondent to pass a fresh order on merits, 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.

5. At this stage, the learned counsel for the petitioner submits that a portion of the disputed tax demand has already been recovered from the Petitioner's Electronic Cash Register.

6. On the other hand, the learned Additional Government Pleader for the respondent submits that they are unable to confirm the same.

7. Needless to state, any amount already recovered from the petitioner shall be adjusted towards the 50% pre-deposit, subject to verification by the respondent.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 24.05.2024 together with requisite documents to substantiate the case by treating the assessment Order dated 27.08.2024 as an addendum to the Show Cause Notice dated 24.05.2024.

9. In case the Petitioner complies with the above stipulations, the 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 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 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.

24.11.2025

av

To:

The Commercial Tax Officer,
Singanallur (South) Circle,
Commercial Taxes Building,
Dr.Balasundaram Chettiar Road,
Coimbatore 641 021.

C.SARAVANAN, J.

av

W.P.No.45810 of 2025 and
W.M.P.Nos.51042 and 51044 of 2025

24.11.2025