



WEB COPY



W.P.No.45416 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45416 of 2025

and

W.M.P.Nos.50608 and 50609 of 2025

M/s.Nest Habitation Developers Private Limited,
Rep by its Director,
No.253, T.V.Samy Road,
Coimbatore = 641 002.

... Petitioner

Vs.

1.The State Tax Officer (FAC),
R.S.Puram Circle, Coimbatore – II
Dr.Balasundaram Road,
R.S.Puram, Coimbatore – 641 018.

2.The Deputy Commissioner (ST)(FAC),
GST Appeal, Coimbatore,
Commercial Taxes Building,
Coimbatore – 641 018.

... 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 Respondent relating to the Impugned Order dated on 27.12.2023 proceedings in GSTIN:33AAECN8230G1ZO/2017-18 along with consequential order in DRC – 07 with Ref No.ZD331223228026X passed by the 1st Respondent, so far as the Petitioner herein is concerned, quash the same as illegal, invalid, arbitrary and devoid of merits.



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For Petitioner : Mr.P.James Victor Rajkumar

For Respondents : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, 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 27.12.2023, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.09.2023 issued for the tax period July 2017 – March 2018.

4. Since the Petitioner failed to respond the Show Cause Notice, the impugned order has been passed. The Petitioner's attempt to have the impugned order to set aside before the Appellate Authority was unsuccessful, as the appeal was filed belatedly. Accordingly, the said appeal was dismissed on 18.07.2024.



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5. It appears that the Petitioner had already deposited 10% of the disputed tax at the time of filing an appeal before the Appellate Authority.

6. Have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

7. Following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 90% of the disputed tax over and above 10% already pre-deposited by the Petitioner at the time of filing an appeal, 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 26.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 27.12.2023 as an addendum to the Show Cause Notice dated 26.09.2023.



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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 90% 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.



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WEB COPY 13. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

27.11.2025

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To:

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C.SARAVANAN, J.

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