IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-11-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 46594 of 2025

and W.M.P.No.51979 of 2025

M/s.Ambur Foods Private Limited,
Rep. By Its Director, M.Ashok Kumar,
No.97, 4th Street, Natchatra Homes, Bathalapalli,
Hosur, Krishnagiri 635 109.

..Petitioner(s)

Vs

1. The State Tax Officer,
   GST (State-7), Inspection,
   Coimbatore.
2. The Commercial Tax Officer
   Uthagamandalam Circle,
   Uthagai North, Ooty.
3. The Manager,
   ICICI Bank,
   No.21, KK TOWERS,
   Commercial Street, NH -7,
   Vasavi Nagar, Hosur 635 109.
4. The Branch Manager,
   Union Bank of India, Hadfield Road Hill Bunk,
   The Nilgiris 643 001.
5. The Deputy Commissioner Of Appeal (GST-ST),
   Coimbatore.

..Respondent(s)

PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the order passed in proceedings in GSTIN/33AAUCA8988Q1ZB/2024-25 Ref.No.ZD330225243602T on the file of the 1st respondent dated 24.02.2025 quash the same and direct 2nd respondent to Activate the GSTIN and to defreeze the ICICI Bank Account No.777705009966 (3rd respondent) and Union Bank of India (4th respondent) of the petitioner.

For Petitioner:	Mr.Duraisamy, for Mr.V ELANGOVAN
For RR1, 2 & 5:	Mr.V.Prashanth Kiran, Government Advocate
For R3:	Mr.C.Mohan & M/s.A.Rexy Josephine Mary for M/s.King & Patridge

O R D E R

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents 1, 2 & 5 and Mr.C.Mohan & M/s.A.Rexy Josephine Mary takes notice for the 3rd 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

Government Advocate for the Respondents 1, 2 & 5 and learned counsel for the 3rd Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No. GSTIN/33AAUCA8988Q1ZB/2024-25 dated 24.02.2025 of the 1st Respondent, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 19.11.2024 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 24.02.2025.

4. 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 26.11.2025.

5. 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.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondents 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. Needless to state, any amount that has been recovered during the interregnum, shall be set off against the aforesaid 25% of the disputed tax.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 24.02.2025 as an addendum to the Show Cause Notice dated 19.11.2024.

8. In case the Petitioner complies with the above stipulations, the Respondents 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 accounts shall also stand automatically vacated.

9. It is made clear that bank attachments 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.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondents 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.

11. Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

28-11-2025

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

GSA

C.SARAVANAN, J.

GSA

To

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Coimbatore.

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