IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-11-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 46511 of 2025
AND
WMP Nos. 51878 & 51879 of 2025

Tvl Sree Nanjammal Spinners,
GSTIN 33ADEFS3748N1ZH,
Represented by its Partner Jaganathan,
3/631F, Pillaiappanpalayam PO,
Annur, Coimbatore 641 653.

..Petitioner

Vs

The State Tax Officer
Annur Assessment Circle,
A1 Noor Complex,
1/1, Avinashi Road, Annur,
Coimbatore 641 653.

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order in Form GST DRC 07 bearing reference number ZD3311231978556/2018-19 dated 30.11.2023 issued by the Sole Respondent and quash the same.

For Petitioner(s): Mr.G.Derrick Sam

For Respondent(s): Mr.T.N.C.Kaushik,
Additional Government Pleader

O R D E R

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2.The Writ Petition is 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 challenges the impugned order dated 30.11.2023. The impunged order has been passed for the tax period 2018-19. The present Writ Petition has been filed on 17.11.2025. As such, there is no scope for entertaining the Writ Petition for the relief sought for. However, following the consistent view taken under similar circumstances, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing entire disputed tax as confirmed vide impugned order dated 30.11.2023 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.

4.Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.04.2022 together with requisite documents to substantiate the case by treating the impugned Order dated 30.11.2023 as an addendum to the Show Cause Notice dated 19.04.2022.

5.At this stage, the learned counsel for the Petitioner submitted that the entire amount has been paid by the Petitioner on various dates.

6.Learned Additional Government Pleader counsel for the Respondent is however unable to confirm the same.

7.In case there has been any recovery or any amount paid by the Petitioner towards the tax liability is confirmed, the same shall be set off for the purpose of pre-deposit of the entire amount as ordered above.

8.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.

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

10.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.

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

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

28-11-2025

Index: Yes/No (2/2)
Speaking/Non-speaking order
GSA

To

The State Tax Officer
Annur Assessment Circle,
A1 Noor Complex,
1/1, Avinashi Road, Annur,
Coimbatore 641 653.

C.SARAVANAN J.

GSA

WP No. 46511 of 2025
AND
WMP Nos. 51878 & 51879 of 2025

28-11-2025

(2/2)