IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 48992 of 2025
and W.M.P. Nos.54719 & 54721 of 2025

M/s Day to Day Supermarket,
Represented by its Partner, Ramesan V,
GSTIN: 33AAOFDO666M1Z5,
GS No. 196/3E Part, ESR Siva Nagar,
Kovaipudur- Coimbatore,
Coimbatore, Tamil Nadu- 641 042.

..Petitioner(s)

Vs

The Assistant Commissioner,
Perur Assessment Circle,
Coimbtore, Tamilnadu.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari Mandamus, to call for the records the impugned order in Reference No.ZD330425219435K dated 29.04.2025 passed by the Respondent for the financial year 2020-2021 and quash the same as erroneous and consequently direct the Respondent to initiate fresh proceedings by following due procedure of law.

For Petitioner(s): M/s. M. Venkadesh Kumar

For Respondent(s): Mr.V.Prashanth Kiran,
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate 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 Government Advocate for the Respondent.

3.The Petitioner is before this Court against the impugned order dated 29.04.2025 passed for the tax period 2020-2021. The impugned order has been passed under Section 161 of the respective GST Enactment.

4.A reading of the impugned order *prima-facie* indicates that the Petitioner has earlier suffered an assessment order on 20.02.2025. Under these circumstances, the Petitioner filed an application for rectification on 26.02.2025, which has now culminated on the impugned order dated 29.04.2025.

5.According to the Petitioner, part of the relief sought for in the application filed under Section 161 on 26.02.2025 has been granted. By the impugned order, following demand has been confirmed:-

Act	Tax	Interest	Penalty	Fee	Total
CGST	3,12,499.70	2,26,631.88	31,250.00	4,250.00	5,74,631.58
SGST	3,12,499.70	2,26,633.88	31,250.00	4,250.00	5,74,633.58
IGST	1,162.55	842.80	20,000.00	0.00	22,005.35

6.The Petitioner has not kept the copy of the detailed order. The Petitioner has also not kept the copy of the original assessment order dated 20.02.2025. At best, the Petitioner can be given granted to challenge the impugned order by way of an appeal to the extent it upholds the demand that was earlier confirmed vide order dated 20.02.2025, 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.

7.Within such time, the Petitioner shall also file the appeal before the Appellate Authority. In case the Petitioner complies with the above stipulations, the Appellate Authority shall dispose of the appeal on merits without further reference to the period of limitation.

8.Any amount already recovered/paid by the Petitioner towards the tax liability confirmed under the impugned order shall be adjusted towards the pre-deposit of 25% as ordered above, subject to verification.

9.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 Petitioner depositing 25% of the disputed tax as ordered above and not being in arrears of any other amount 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.

18-12-2025

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

GSA

To

Assistant Commissioner,
Perur Assessment Circle,
Coimbtore, Tamilnadu.

C.SARAVANAN, J.

GSA

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