IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 49697 of 2025
WMP Nos.55554 & 55557 of 2025

1. The Pride Associates,
Rep. by its Proprietor Abdulazeez Mujibabanu,
No.28, RG Nagar, Sungam Byepass,
Coimbatore -641 045

Petitioner(s)

Vs

The Commercial Tax Officer,
Trichy Road Assessment Circle,
Commercial Taxes Building,
Dr. Balasundaram Road,
Coimbatore-641 018

Respondent(s)

PRAYER This writ petition has been filed seeking for issuance of a Certiorari, to call for the records pertaining to the impugned order in FORM DRC-07 dated 30.04.2024 bearing Reference No.ZD3304242595386 issued by the respondent and quash the impugned order.

For Petitioner(s): Mr. Durairaj
For Respondent: Mrs.K.Vasanthamala, GA

ORDER

In this writ petition, the petitioner challenged the order dated 30.04.2024 in Form GST DRC-07 for the tax period 2018-2019. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 12.06.2023 has been confirmed.

2.It is noticed that the impugned order has been passed taking note of the reply of the petitioner dated 22.06.2023 to the Show Cause Notice (wrongly typed as 19.01.2024 in the impugned order). Since the impugned order is a detailed order passed after considering the reply of the petitioner, there is no scope for any interference. The petitioner ought to have filed an appeal before the Appellate Authority under Section 107 of respective GST Enactments within the prescribed time.

3.Following the consistent view taken under similar circumstances, liberty is granted to the petitioner to challenge the impugned assessment order dated 30.04.2024 before the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order subject to the petitioner depositing 50% of the disputed tax within a period of 30 days.

4. In case, the petitioner complies with the above stipulations, the Appellate Authority shall dispose of the appeal on merits without reference to the aspect of limitation on its own turn after hearing the petitioner. Subject to the petitioner complying with the above stipulations, the attachment of the bank account of the petitioner shall also stand automatically vacated.

5. It is made clear that bank attachment shall be lifted subject to the petitioner depositing 50% of the disputed tax as ordered above and the petitioner not being in arrears of any other amount barring the amount demanded under the impugned Order.

6. 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.

7. Needless to state, before passing any such order, the respondent shall give due notice to the petitioner.

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

19-12-2025

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Index:Yes/No
Neutral Citation:Yes/No

To

1.The Commercial Tax Officer,
Trichy Road Assessment Circle,
Commercial Taxes Building,
Dr. Balasundaram Road,
Coimbatore-641018

C.SARAVANAN, J.
dn

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