IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49459 of 2025 and W.M.P.No.55261 of 2025
and
W.P.No.49466 of 2025 and W.M.P.Nos.55267, 55270 and 55271 of 2025

M/s.Kishanth Engineering Enterprises
Rep.by its Proprietor,
A.Nithya Devi
2/271-C, Bettathapuram East,
Karamadai, Chikkarampalayam,
Coimbatore, Tamil Nadu- 641 104. ... Petitioner in both cases

Vs.

The State Tax Officer,
Office of the Assistant Commissioner (ST),
Mettupalayam Taluk Circle,
Mettupalayam,
Coimbatore, Tamil Nadu. ... Respondent in W.P.No.49466 of 2025

1.The Deputy Commissioner (ST),
Zone-II, Coimbatore,
Coimbatore.

2. The State Tax Officer,
Office of the Assistant Commissioner (ST),
Mettupalayam Taluk Circle,
Mettukuppam,
Coimbatore, Tamil Nadu. ...Respondent in W.P.No.49459 of 2025

Prayer in W.P.No.49466 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in Form GST DRC-07 bearing Reference

No.ZD330225257444J, dated 25.02.2025 on the file of the Respondent, passed under Section 73 of the TNGST Act, 2017 for the period 2020-2021 and quash the same as illegal and not in accordance with law and consequently direct the Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

Prayer in W.P.No.49459 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in Form GST DRC-16 dated 25.11.2025 on the file of the 1st respondent, passed under section 79 of the TNGST Act, 2017 and quash the same as illegal and not in accordance with law and consequently direct the Respondent to lift the property attachment notice in Form GST DRC-16 dated 25.11.2025.

For Petitioner : Mr.PA Saigovindaraja in both cases
For Respondents : Mr.C.Harsharaj,
Special Government Pleader in both cases

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COMMON ORDER

By this common order, both these writ petitions are disposed of.

2. In W.P. No. 49466 of 2025, the petitioner has challenged the impugned assessment order dated 25.02.2025 in DRC-07 passed for the tax period 2020-2021 which was preceded by a Show Cause Notice in DRC-01 dated 25.11.2024 to which the petitioner failed to file a detailed reply and thus suffered the impugned order.

3. Consequently, the impugned order confirmed a tax demand of Rs. 6,06,642/- along with Interest, Pernalty and Late Fee, as detailed below:-

Sr. No	Tax Period		Tax	Interest	Penalty	Fee	Total
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**
1	Apr 2020	Mar 2021	31,217.00	33,386.00	20,000.00	0.00	84,603.00
2	Apr 2020	Mar 2021	2,87,714.00	2,40,675.00	28,771.00	5,375.00	5,62,535.00
3	Apr 2020	Mar 2021	2,87,714.00	2,40,764.00	28,771.00	5,375.00	5,62,624.00
		Total	**6,06,645.00**	**5,14,825.00**	**77,542.00**	**10,750.00**	**12,09,762.00**

4. In W.P. No. 49459 of 2025, the petitioner has challenged the impugned notice of attachment issued in Form GST DRC-16 dated 25.11.2025 against the petitioner.

5. The learned counsel for the respondent submits that the petitioner may be given an opportunity to present the case afresh, subject to any terms this Court may fix. It is further submitted that the petitioner has filed an appeal against the impugned order.

6. Having considered the submissions of the learned counsel for the petitioner and the learned counsel for the respondent and following the consistent view taken by this Court under similar circumstances, the impugned orders are quashed and the case is remitted back to the 1st respondent in W.P.No.49466 of 2025 to pass a fresh order on merits, subject to the petitioner depositing 25% of the disputed tax in cash within a period of 30 days from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 25.02.2025 as an addendum to the Show Cause Notice dated 25.11.2025, if any.

8. In the event the petitioner complies with the above stipulations, the concerned 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 from the date of such reply/pre-deposit. Subject to such compliance, the attachment of the petitioner's bank account shall stand automatically raised/vacated.

9. In case the petitioner fails to comply with any of the above stipulations, the Respondents shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if these Writ Petitions had been dismissed in limine today.

10. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

11. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

17.12.2025

nvi

Neutral Citations: Yes/No

To:
1.The Deputy Commissioner (ST),
Zone-II, Coimbatore,
Coimbatore.
2. The State Tax Officer,
Office of the Assistant Commissioner (ST),
Mettupalayam Taluk Circle,
Mettukuppam,
Coimbatore, Tamil Nadu

C.SARAVANAN, J.

nvi

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