



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 49725, 49750, 49754, 49731 & 49733 of 2025
& WMP Nos.55598, 55599, 55605, 55607, 55635, 55636, 55633, 55634, 55610
& 55612 of 2025**

1. Tvl Falcon Iron Traders
(Rep. by its proprietor
Mr.Jagadeesvaran),
6/168, Podanur Main Road,
Kuruchi Pirivu, Coimbatore,
Tamil Nadu. 641023

Petitioner(s) in all WPs.

Vs

1. State Tax Officer
Podanur Assessment circle, 2nd Floor,
Commercial Taxes building, Dr.
Balasundaram Road, Coimbatore

Respondent(s)

PRAYER in W.P.No.49725 of 2025

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records on the files of the respondent herein in his proceeding in FORM GST DRC 07 with Reference No. ZD330323088202S, dated 17.03.2023 along with detailed order in GSTIN - 33AETPJ1090G1ZI/2021-22 dated 17.03.2023 for the tax period AUG 2021- JAN2022 and quash the same.

PRAYER in W.P.No.49733 of 2025

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records on the files of the respondent herein in his proceeding in FORM



GST DRC 07 with Reference No.ZD330524220057T dated 24.05.2024 along with detailed order in GSTIN:33AETPJ1090G1ZI/2021-22 dated 24.05.2024 for the tax period AUG 2021- JAN 2022 and quash the same.

PRAYER in W.P.No.49750 of 2025

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records on the files of the respondent herein in his proceeding in FORM GST DRC 07 with Reference No.ZD3303231360970 dated 27.03.2023 along with detailed order in GSTIN:33AETPJ1090G1ZI/2020-21 dated 27.03.2023 for the tax period APR 2020- MAR 2021 and quash the same.

PRAYER in W.P.No.49754 of 2025

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records on the files of the respondent herein in his proceeding in FORM GST DRC 07 with Reference No.ZD330923243137G dated 29.09.2023 along with detailed order in GSTIN:33AETPJ1090G1ZI/2017-18 dated 29.09.2023 for the tax period JUL 2017- JUL 2017 and quash the same.

PRAYER in W.P.No.49731 of 2025

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records on the files of the respondent herein in his proceeding in FORM GST DRC 07 with Reference No. ZD3305242194330, dated 24.05.2024 along with detailed order in GSTIN - 33AETPJ1090G1ZI/2019-20 dated 24.05.2024 for the tax period APR 2019- APR2019 and quash the same.

For Petitioner(s)(in K.Mohammed Sabeel
all WPs):

For Respondent(in Mr.V.Prashanth Kiran, GA
all WPs)::

**COMMON ORDER**

By this common order, all the present five writ petitions are being disposed of.

2. In these writ petitions, the petitioner has challenged the following impugned Assessment orders passed for the respective tax periods:

WP No.	Tax period	Date of show cause notice	Date of impugned order
WP No.49733 of 2025	Aug-2021-Jan-2022	07.08.2023	24.05.2024
WP No.49754 of 2025	Jul-2017-Jul2017	27.11.2020	29.09.2023
WP No.49731 of 2025	Apr.2019-Apr2019	07.08.2023	24.05.2024
WP No.49750 of 2025	April2020-Mar2021	23.01.2023	27.03.2023
WP No.49725 of 2025	Aug-2021-Jan-2022	03.01.2023	17.03.2023

3. All the aforesaid impugned Assessment orders are *ex-parte* orders as the petitioner had failed to respond to the notices that were preceded the respective Assessment orders impugned in these writ petitions.

4. Under the similar circumstances, orders have been quashed and the cases have been remitted back to the respondent subject to the petitioner depositing 10% to 100% of the disputed tax depending upon the length of delay in approaching this Court. I do not find any reason to take a different



view in these cases.

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5. Therefore, to balance the interest of both the parties, viz., the Assessee and the Revenue, the cases are remitted back to the respondent to pass fresh orders on merits, subject to the petitioner depositing the disputed tax as tabulated below confirmed vide respective impugned orders in cash or from the petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order. The details of Pre-deposit:

WP Nos.	Pre-deposit
WP.No.49725 of 2025	100%
WP.No.49750 of 2025	100%
WP.No.49754 of 2025	100%
WP.No.49731 of 2025	50%
WP.No.49733 of 2025	50%

6. Needless to state that any amount recovered from the petitioner towards the liability confirmed vide aforesaid impugned orders shall be set off for the purpose of pre-deposit as ordered above.

7. Within such time, the petitioner shall also file a detailed reply to the respective Show Cause Notices together with requisite documents to substantiate the defence by treating the respective impugned Orders as an addendum to the respective Show Cause Notices.



8. In case the petitioner complies with the above stipulated conditions, the respondent shall proceed to pass a final order *de novo* on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter. Subject to the petitioner complying with the above stipulated conditions, the attachment of the bank account of the petitioner shall also stand automatically raised.

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

10. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner to recover the tax amount in accordance with law as if the Writ Petitions were dismissed *in limine* today.

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

12. It is made clear that the petitioner shall co-operate with the



respondent in the *de novo* proceedings.

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13. In view of the above, all further recovery proceedings shall be kept in abeyance and shall be subject to the petitioner complying with the above stipulated conditions.

14. These Writ Petitions stand disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

19-12-2025

dn

Index:Yes/No

Neutral Citation:Yes/No



WP No. 49725 of 2025



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To
1.State Tax Officer
Podanur Assessment circle, 2nd Floor,
Commercial Taxes building, Dr.
Balasundaram road, Coimbatore



WP No. 49725 of 2025



**C.SARAVANAN, J.
dn**

v

**WP No. 49725 and batch
of 2025**

19-12-2025