IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 49735 of 2025
&
WMP Nos.55615 of 2025

1. M/s.Tvl SAPP Paper Techniq,
Rep by its Proprietor, Mrs.Premalatha,
Having Office at No.6, Vks Garden,
Perumal Kovil Street, Vadavalli,
Coimbatore- 641041.

Petitioner(s)

Vs

1. The State Tax Officer,
Vadavalli Assessment Circle,
Coimbatore- 600 018.

Respondent(s)

PRAYER

This writ petition has been filed seeking for issuance of a Mandamus, to direct the respondent to consider the petitioners representation dated 19.11.2025 by affording a fair opportunity of hearing to the Show Cause Notice dated 27.05.2024 and for consequential orders by appearing the above stated facts.

For Petitioner(s): Ms.Anisha Rani R
R.Arujnram

For Respondent: Mrs.K.Vasanthamala, GA

ORDER

Mrs.K.Vasanthamala, 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. In this Writ Petition, the petitioner has approached this Court seeking for a mandamus to direct the respondent to consider the representation of the petitioner dated 19.11.2025 seeking stay of assessment order dated 29.08.2024 and to accept the reply of the petitioner to the show cause notice in DRC-01. Earlier, an assessment Order dated 29.08.2024 was passed in DRC-07 by the respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 27.05.2024, wherein the petitioner was called upon to appear for personal hearing. However, the petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 29.08.2024.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned order has already expired. The present writ petition has been filed only on 15.12.2025.

5.It is in this background the petitioner has given the aforesaid representation dated 19.11.2025 to stay the assessment order and to provide an opportunity to participate in the assessment proceedings.

6. Under similar circumstances, orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 50% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the respondent to pass a fresh order subject to the petitioner depositing 50% of the disputed tax in cash from the petitioner's Electronic Cash Register within a period of eight(8) weeks from the date of receipt of a copy of this order.

8. Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC- 01 dated 27.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.08.2024 as an addendum to the Show Cause Notice dated 27.05.2024.

9. 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 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.

10. It is made clear that bank attachment shall be lifted subject to the petitioner depositing of 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.

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 Petition is closed.

19-12-2025

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Index:Yes/No
Neutral Citation:Yes/No

To

1.The State Tax Officer
Vadavalli Assessment Circle,
Coimbatore- 600 018.

C.SARAVANAN, J.
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