IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 49726 of 2025
& WMP Nos.55600 to 55603 of 2025

Kiran devi,
Proprietor of Power Tape Industries,
896 - C, 11th street,Tatabad,
Gandhi Puram,
Coimbatore-641 012,
Tamil Nadu.

Petitioner(s)

Vs

1. Assistant Commissioner (ST)
Gandhipuram Assessment Circle,
Coimbatore,
Gandhipuram-coimbatore-III,
Coimbatore-18, Tamil Nadu.

2.The Branch Manager
HDFC bank,
100 FT. Road,
7th Street, Gandhipuram,
Coimbatore

Respondent(s)

PRAYER

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records on the file of the respondent and quash the Impugned order under Section 74 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 having GSTIN 33ACAPD5333P1ZQ dated

16.02.2024 reference No ZD330224098995X along with Summary of the Order dated 16.02.2024 passed by the first respondent for the FY 2017-18.

For Petitioner(s): Mr.N.V. Balaji for Mr.Subash Anbarasu

For Respondent: Ms.Amritha Poongodi Dinakaran, GA

ORDER

Ms.Amritha Poongodi Dinakaran, learned Government Advocate takes notice for the respondents.

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 Counsel appearing for the respondents.

3. In this Writ Petition, the petitioner has challenged the Order dated 16.02.2024 passed for the tax period 2017-2018 by the first respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.09.2023 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 16.02.2024.

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 16.12.2025.

5. Under similar Circumstances, orders have been quashed and cases have been remitted back to the authority to pass a fresh order on terms subject to such Assessee depositing 25% to 100% 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.

6. Therefore, to balance the interest, considering the length of time in approaching this Court by way of this writ petition and following the consistent view taken under the similar circumstances, the impugned order is quashed and the case is remitted back to the first respondent to pass fresh order on merits, subject to the petitioner depositing 50% of the disputed tax, within a period of 30 days from the date of receipt of a copy of this order.

7. Within such time, the petitioner shall file a reply to the Show Cause Notice in GST DRC-01 dated 26.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 16.02.2024 as an addendum to the Show Cause Notice dated 26.09.2023.

8. At this stage, the learned counsel for the petitioner submitted that the

entire disputed tax confirmed by the impugned order has been deposited in cash through the petitioner's Electronic Cash Register on 02.07.2024.

9. The learned counsel for the respondent is however, unable to confirm the same.

10. Any amount already paid/recovered from the petitioner towards the tax liability confirmed by the impugned order, shall be adjusted towards the pre-deposit of 50% as ordered above, subject to verification. If the amount already recovered is over and above the 50% of disputed tax, no further pre-deposit is required for *de novo* proceedings.

11. In case the petitioner complies with the above stipulations, the first 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.

12. It is made clear that the bank attachment of the petitioner 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.

13.In case the petitioner fails to comply with any of the stipulation, the first 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.

14. Needless to state, before passing any such order, the 1st respondent shall give due notice to the petitioner.

15. 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

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, Coimbatore

C.SARAVANAN, J.
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