IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4799 of 2026
and
W.M.P.No.5338 & 5341 of 2026

M/s. Shri Rani Lakshmi Iron Steels
Represented by its Proprietor Mr.M.Balasundaram
GSTIN 3ACGPB3022K1Z6
27-A, Aranmanai Thottam, Maniakarampalayam
Coimbatore – 641 006. ... Petitioner

Vs.

The State Tax Officer
Saravanampatti (West) Circle
Commercial Tax Building
Dr.Balasundaram Road
Coimbatore – 641018. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order in DRC-07 bearing reference number ZD330425124817E dated 16.04.2025 passed by the respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice.

For Petitioner : M/s.S.Sridevi

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 16.04.2025 passed under Section 74 of the respective GST enactments for the tax period 2024-2025.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 04.03.2025 has been confirmed, as the reply filed by the petitioner to the said notice was deemed unsatisfactory.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments against the impugned order has already expired. The present writ petition has been filed only on 02.01.2026.

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 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.

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 on merits, subject to the petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order. Any amount already recovered shall be adjusted towards the said deposit of 25%.

8. The petitioner shall also file a reply to the impugned Show Cause Notice dated 04.03.2025 together with requisite documents to substantiate

their case by treating the impugned Order dated 16.04.2025 as an addendum to the said notice, within the above stipulated time.

9. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh order on merits and in accordance with law, as expeditiously as possible, preferably within a period of three (3) months of such reply / pre-deposit.

10. It is needless to state that, before passing any such order, the petitioner shall be heard.

11. The attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

12. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned order.

13. 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.

14. This Writ Petition stands disposed of with the above directions. Consequently, the connected miscellaneous petitions are closed. No costs.

11.02.2026

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Neutral Citation : Yes / No

To

The State Tax Officer
Saravanampatti (West) Circle
Commercial Tax Building
Dr.Balasundaram Road
Coimbatore – 641018.

C.SARAVANAN, J.

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W.P.No.4799 of 2026

11.02.2026
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