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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.225 of 2026
and
W.M.P.Nos.265, 266 and 267 of 2026

Tvl.Mahesware Cars,
Represented by its Partner
Sundarasamy Karthick. ... Petitioner

Vs.

1.The Deputy State Tax Officer – II,
P N Palayam Circle,
CT Building, Dr.Balasundaram Road,
Coimbatore – 641 018.

2.The Assistant Commissioner (ST)(FAC),
P N Palayam Circle,
CT Building, Dr.Balasundaram Road,
Coimbatore – 641 018.

3.The Branch Manager,
Laxmi Vilas Bank Ltd,
68, Oppanakara Street,
Ground Floor, Next to Girls School,
Coimbatore – 641 001. ... Respondents

Prayer: 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 Reference No.ZD33072434497634 dated 31.07.2024 along with a summary order dated 31.07.2024, on the file of the 1st Respondent for the period

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F.Y.2019-20 and quash the same and direct the 2nd Respondent to lift the bank attachment in Bank Account of the Petitioner vide A/c.No.185639000001480 held with the 3rd Respondent.

For Petitioner : M/s.S.Sriniranjani

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate
for R1 and R2

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the 1st and 2nd 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 Government Advocate for the 1st and 2nd Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 31.07.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.05.2024 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 31.07.2024.

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4. The Petitioner was also issued with Reminders on 01.07.2024 and 19.07.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 08.07.2024 and 22.07.2024. Thus, the impugned Order has been passed.

5. 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 24.12.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent 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 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of the

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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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 24.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 31.07.2024 as an addendum to the Show Cause Notice dated 24.05.2024.

9. In case the Petitioner complies with the above stipulations, the 1st 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 reply/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 deposit of 50% 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.

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11. In case the Petitioner fails to comply with any of the stipulations, the 1st 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 1st Respondent shall give due notice to the Petitioner.

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

07.01.2026

Neutral Citation: Yes / No
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C.SARAVANAN, J.

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