IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3383 of 2026
and
W.M.P.Nos.3796 and 3802 of 2026

Tvl Sri Muniappa Steels,
GSTIN:33AIQPM4785N1ZE,
Represented by its Proprietor Palanivel,
SF.No.230/12, Srinivasa Nagar,
Masaniamman Kovil Street,
Upplipalayam, Coimbatore – 641 015. ... Petitioner

Vs.

1.The State Tax Officer,
Singanallur (North) Circle,
Commercial Tax Building,
Dr.Balasundaram Road,
Coimbatore – 641 018.

2.The Deputy Commissioner (Appeals)(ST)(FAC),
Coimbatore,
Commercial Tax Building,
Dr.Balasundaram Road,
Coimbatore – 641 018. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned Order in Form GST DRC 07 bearing Reference No.ZD330125270993B/2017-2018 dated 29.01.2025 issued by the 1st Respondent and quash the same.

For Petitioner : Mr.S.Durai Raj

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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 Government Advocate for the Respondents.

3. The Petitioner is before this Court against the impugned Assessment order dated 29.01.2025 in Form GST DRC – 07 passed for the tax period January 2018, which was preceded by a Show Cause Notice in GST DRC-01 dated 09.07.2024 to which the Petitioner had failed to file a detailed reply.

4. The Petitioner has already challenged the aforesaid Assessment order by filing an appeal on 19.07.2025 before the Appellate Authority which came to be rejected by an order dated 21.07.2025 on the ground of limitation. As such the order passed by the Appellate Authority rejecting the appeal on

21.07.2025 cannot be interfered with.

5. It is noticed that the Petitioner had already pre-deposited 10% of the disputed tax at the time of filing of an appeal.

6. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

7. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 15% of the disputed tax as a condition for *denovo* adjudication.

8. Considering the facts that Assessment order dated 29.01.2025 is ex-parte in nature and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 15% of the disputed tax in cash over and above 10% already pre-deposited at the time of filing an appeal before the Appellate Authority or 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 09.07.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.01.2025 as an addendum to the Show Cause Notice dated 09.07.2024.

10. In case there has been any recovery from the Petitioner or any other amount paid by the Petitioner towards the tax liability confirmed vide impugned order dated 29.01.2025, the same shall be set off against the pre-deposit of 15% as ordered above. This will be however subject to verification by the Respondents.

11. 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 15% 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 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.

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.

02.02.2026

Neutral Citation: Yes / No
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To:

1.The State Tax Officer,
Singanallur (North) Circle,
Commercial Tax Building,
Dr.Balasundaram Road,
Coimbatore – 641 018.

2.The Deputy Commissioner (Appeals)(ST)(FAC),
Coimbatore,
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C.SARAVANAN, J.

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