



WEB COPY

WP No. 3775 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3775 of 2026

AND

WMP NOs. 4199 & 4200 OF 2026

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

..Petitioner(s)

Vs

Commercial Tax Officer
Singanallur (North) Circle,
Commercial Tax Building,
Dr.Balasundaram Road,
Coimbatore- 641 018.

..Respondent(s)

PRAYER – This Writ Petition has been filed under Article 226 of the Constitution of India, seeking Writ of Certiorari, calling for the records pertaining to the impugned order in FORM DRC-07 bearing Reference No. ZD330224043466N /2018-2019 dated 08.02.2024 issued by the Sole Respondent and quash the same.

For Petitioner(s): Mr.G.Derrick Sam

For Respondent(s): Mr.V.Prashanth Kiran,
Government Advocate



ORDER

Mrs.V.Prashanth Kiran, 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 challenged the impugned Assessment Order dated 08.02.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 30.05.2023 for the tax period July 2018 – November 2018.

4.A reading of the impugned Assessment order indicates that the Petitioner has replied to the aforesaid Show Cause Notice on 28.06.2023. Subsequently, the Petitioner was also issued with reminder on 25.01.2024 along with personal hearing on 01.02.2024, to which the Petitioner failed to respond and also not appeared for the personal hearing. Thus, the Petitioner has suffered the impugned order dated 08.02.2024.



5. It is noticed that the impugned Assessment order is detailed in nature as the Petitioner's reply was considered by the Respondent. As such there is no scope for remitting the case back to the Respondent to re-do the exercise in the light of the above.

6. Considering the fact that the Petitioner may have a case on merits, liberty is given to the Petitioner to file a statutory appeal before the Appellate Authority viz., Deputy Commissioner of Commercial Taxes, (ACT), Coimbatore, subject to the Petitioner depositing 50% of the disputed tax in cash 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.

7. In case the Petitioner complies with the above stipulations, the Appellate Authority shall dispose of the appeal without further reference to the period of limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner, if any, shall also stand automatically vacated.

8. 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 demanded for any other tax period barring the amount demanded under the impugned Order.



9.Amount which was already paid by the Petitioner or 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. This will be however subject to verification by the Respondent.

10.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.

11.Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

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

04-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

GSA

To

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



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C.SARAVANAN J.

GSA

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