



WEB COPY

WP No. 1102 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-01-2026

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THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 1102 of 2026
& WMP Nos.1274 & 1278 of 2026**

1. Tvl Visibility ADS,
Rep. by its Proprietor Mr. Riyalin
Cheruvathoor Kuriyan,
Door No.65, 3A,
BM Complex opp to MS complex,
VKK Menon Road, Coimbatore,
Tamil Nadu-641044

Petitioner(s)

Vs

1. The State Tax Officer
P.N. Palayam Assessment Circle,
Coimbatore-II, Tamilnadu

Respondent(s)

PRAYER

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records of the Impugned Assessment Order in Ref. No ZD330225229410Y dated 22.02.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC-07 for the Financial Year 2020-21 from the files of the respondent herein, quash the same.

For Petitioner(s): Ms.G.Kumudhaa for
M/S. Aparna Nandakumar

For Respondent: Mr.T.N.C.Kaushik, AGP



ORDER

WEB COPY Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader appearing for the respondent.

3. In this Writ Petition, the petitioner has challenged the impugned Order bearing Reference No.ZD330225229410Y dated 22.02.2025 of the respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.11.2024 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 22.02.2025.

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 08.01.2026.

5. 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.

6. 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 subject to the petitioner depositing 25% 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. Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 24.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.02.2025 as an addendum to the Show Cause Notice dated 24.11.2024.

8. In case the petitioner complies with the above stipulations, the 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.

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9. It is made clear that bank attachment shall be lifted subject to the petitioner depositing 25% 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.

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 respondent 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.

19-01-2026

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Index:Yes/No

Neutral Citation:Yes/No



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To

1. The State Tax Officer,
P.N. Palayam Assessment Circle,
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C.SARAVANAN, J.
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