IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-01-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 1105 of 2026
& WMP Nos.1282 & 1284 of 2026

1. Tvl Sri Veera Kumar Traders
Rep. by its Partner Mr. Rajkumar,
SF 481/1, Ellaithottam Road Extn,
Peelamedu, Coimbatore,
Tamil Nadu 641004.
Presently at S.F No. 338/3,
Venkateswara Industrial Estate, P.K.D
Nagar, Peelamedu, Coimbatore,
Tamil Nadu 641004

Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
Peelamedu North Assessment Circle,
Coimbatore, Tamil Nadu

Respondent(s)

PRAYER

This petition has been filed seeking for issuance of a Certiorari, to call for the records of the Impugned Assessment Order in Ref. No.ZD330725132203T dated 15.07.2025 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC-07 for the Financial Year 2018-19 from the files of the respondent herein, QUASH the same.

For Petitioner(s): Ms.Aparna Nandakumar

For Respondent: Mr.C.Harsharaj, Spl.G.P.

ORDER

Mr.C.Harsharaj, learned Special 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 Special Government Pleader appearing for the respondent.

3. In this Writ Petition, the petitioner has challenged the impugned Order bearing Reference No. ZD330725132203T dated 15.07.2025 of the respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 09.01.2024 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 15.07.2025.

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.At this stage, the learned counsel for the petitioner submits that the petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *de novo* proceedings.

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 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.

8. Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 09.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated

15.07.2025 as an addendum to the Show Cause Notice dated 09.01.2024.

9. 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.

10. 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.

11. 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.

12. Needless to state, before passing any such order, the 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.

19-01-2026

dn

Index:Yes/No
Neutral Citation:Yes/No

To

1.The Assistant Commissioner (ST)
Peelamedu North Assessment Circle,
Coimbatore, Tamil Nadu

C.SARAVANAN, J.
dn

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