IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.02.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.Nos.1938, 1940, 1942, 1946 & 1950 of 2024
and
W.M.P.Nos.2045, 2047, 2048, 2049, 2053, 2054, 2056, 2057, 2059 & 2063 of 2024

W.P.No.1938 of 2024

Tvl Goal Closures,
Represented by its Partner Vichitra
190, Perur Main Road,
Kumarapalayam,
Coimbatore - 641026.

..Petitioner

Vs

1. The Assistant Commissioner (ST)(FAC),
   Perur Circle, Coimbatore -I, Coimbatore.

2. The State Tax Officer Inspection-I,
   State Intelligence Wing,
   Coimbatore.

..Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned order of the 1st respondent in Reference No. ZD3310230878882 dated 16.10.2023 along with Summary of the order in Form GST DRC-07 in Reference No. ZD3310230878882 dated 16.10.2023 and quash the same and consequently direct the 1st Respondent to entertain the records, documents and reply to the notices of the Petitioner and then pass order after affording a personal hearing to the petitioner and pass further order/orders as this Court may deem fit and proper.

For Petitioner	:	Mr.M.Hariharan (In all Writ Petitions)
For Respondents	:	Mr. C.Harsharaj, Special Government Pleader. (In all Writ Petitions)

COMMON ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

2. These Writ Petitions are 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 for the Respondents.

3. In these Writ Petitions, the Petitioner has challenged the Impugned Assessment Orders all dated 16.10.2023, which were preceded by Show Cause Notices in GST DRC-01 dated 21.07.2023 wherein the Petitioner was called upon to reply and to appear for a personal hearing.

4. The Petitioner however failed to reply to the same and thus has suffered the respective Impugned Assessment Order dated 16.10.2023. Above mentioned notices in GST DRC-01 for respective tax period as detailed below:-

W.P.No.	Date of Impugned Order	Tax Period	Tax	Interest	Penalty
1938	16.10.2023	2018-19	Rs.38,78,048/-	-	Rs.3,87,804/-
1940	16.10.2023	2019-20	Rs.3,76,852/-	-	Rs.37,684/-
1942	16.10.2023	2020-21	Rs.36,07,200/-	-	Rs.3,60,720/-
1946	16.10.2023	2021-22	Rs.3,51,67,470/-	-	Rs.35,16,746/-
1950	16.10.2023	2022-23	Rs.10,80,904/-	-	Rs.1,08,090/-

5. As on date the limitation for filing appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders have already expired. The petitioner has filed these Writ Petitions on 29.01.2024 within the condonable period of Limitation under Section 107 of the respective GST enactments, 2017.

6. At this stage, the learned counsel for the petitioner submits that though an amount of Rs.1.9 crores was paid during inspection, which has neither been appropriated nor refunded and therefore submits that the same may be treated as security for de novo adjudication. There is however no records to substantiate the same.

7. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:

"The petitioner herein is willing to accept the amount of Rs.1.9 crores paid during inspection to be

retained as security till passing of fresh assessment orders 2018-19."

8. Recording the above submissions, the cases are remitted back to the first Respondent to pass a fresh order on merits subject to the Petitioner having deposited a sum of Rs.1.9 crores of the disputed tax in cash or from the Petitioner's Electronic Cash Register. In case, no such deposit has been made by the petitioner, the petitioner shall deposit 10% of disputed tax 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 16.10.2023 together with requisite documents to substantiate the case by treating the impugned Orders dated 21.07.2023 as an addendum to the Show Cause Notice dated 16.10.2023.

10. In case the Petitioner complies with the above stipulations, the first 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 if any, shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing a sum of Rs.1.9 crores 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 Orders.

12. 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 these Writ Petitions were dismissed *in limine* today.

13. Needless to state, before passing any such order, the first Respondent shall give due notice to the Petitioner.

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

18.02.2026

Neutral Citation: Yes/No

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To

1. The Assistant Commissioner (ST)(FAC),
Perur Circle, Coimbatore -I, Coimbatore.

2. The State Tax Officer Inspection-I,
State Intelligence Wing,
Coimbatore.

C.SARAVANAN J.

kmm

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