IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 1923, 1925,1929,1930 and 1932 of 2025

and

W.M.P.No.2196,2198,2200,2201,2206,2207,2212,2213 of 2025

M/s Shiva Industries and Engineer works
rep by its Proprietor Sri A Sivalingam No.11/8,

Kovaipudur Ammasai Gounder street Kulathupalayam

Coimbatore 641042

...Petitioner in all W.P's

Vs

The State Tax Officer 2
Adjudication O/o the Joint Commissioner (ST)
Intelligence, Coimbatore

..Respondent in all W.P's

Prayer in W.P.No.1923 of 2025 : This Writ petition is filed under Article 226 of the constitution of India to call for the records of the respondent herein in GSTIN 33APSPS2500N1ZJ/2018-19 and quash the proceeding dated 02-02-2024 passed therein and pass orders.

Prayer in W.P.No.1925 of 2025 : This Writ petition is filed under Article 226 of the constitution of India to call for the records of the respondent herein in GSTIN 33APSPS2500N1ZJ/2019-20 and quash the proceeding dated 02-02-2024 passed therein and pass orders.

Prayer in W.P.No.1929 of 2025 : This Writ petition is filed under Article 226 of the constitution of India to call for the records of the respondent herein in GSTIN 33APSPS2500N1ZJ/2020-21 and quash the proceeding dated 02-02-2024 passed therein and pass orders.

Prayer in W.P.No.1930 of 2025 : This Writ petition is filed under Article 226 of the constitution of India to call for the records of the respondent herein in GSTIN 33APSPS2500N1ZJ/2021-22 and quash the proceeding dated 02-02-2024 passed therein and pass orders.

Prayer in W.P.No.1932 of 2025 : This Writ petition is filed under Article 226 of the constitution of India to call for the records of the respondent herein in GSTIN 33APSPS2500N1ZJ/2022-23 and quash the proceeding dated 02-02-2024 passed therein and pass orders.

(In all the Writ petitions)

For Petitioner(s): M/s. RAVEENDRAN B

For Respondent(s): Mr. C. Harsharaj Special Gp For Respondents.

COMMON ORDER

These writ petitions are taken up for disposal after hearing the learned counsel for the respondent.

2. In these Writ Petitions, the Petitioner has challenged the impugned Assessment Orders all dated **02.02.2024 passed by the respondent for the respective Tax Periods ,** which were preceded by respective Show Cause Notices in GST DRC-01 all dated **02.10.2023** wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the aforesaid Show Cause Notices same and thus, suffered the impugned Assessment Orders all dated all 0**2.02.2024**.

3. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 2**5%** of the disputed tax confirmed in each of the impugned Assessment Orders all dated 02.02.2024 as a condition for *denovo* adjudication.

4**.** The learned counsel for the Petitioner has also made an following endorsement to that effect in each of the Court bundles which has been extracted hereunder:-

"The Petitioner is willing to pay 25% of the tax.""

5. It is noticed that the limitation for filing Appeals under Section 107 of the respective GST enactments, 2017 against the impugned Assessment Orders have already expired. The present Writ Petitions have been filed only on **21.01.2025.**

6.It is further noticed that this Court vide order dated 28.01.2026 has directed the petitioner to deposit a sum of Rs.30,00,000/- pursuant to the same the petitioner has only deposited Rs.6,00,000/- so far. However, the learned counsel for the respondent is not able to confirm the same.

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent 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.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the **Respondent** to pass fresh orders on merits subject to the Petitioner depositing 2**5%** of the disputed tax confirmed in each of the impugned Assessment Orders 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.

9. Within such time, the Petitioner shall also file proper replies to the respective Show Cause Notices in GST DRC-01 all dated **02.10.2023** together with requisite documents to substantiate the case by treating respective impugned Orders all dated 0**2.02.2024** as an addendum to the respective Show Cause Notices all dated **02.10.2023**

10. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass final orders 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 2**5%** of the disputed tax confirmed in each of the impugned Assessment Orders as o dered 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.

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 this Writ Petition was dismissed *in limine* today.

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

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

11-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

SMN

To

The State Tax Officer 2
Adjudication O/o the Joint Commissioner (ST)

Intelligence, Coimbatore

C.SARAVANAN, J.

smn

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