IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-01-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2240 of 2026
and
W.M.P.Nos.2470 and 2472 of 2026

Sri Alagu Pharma
Represented by its Partner.
Mr.Alagu Jayabalan
No.81-82, V.C.V. Road, R.S. Puram,
Coimbatore 641 002, Tamil Nadu.

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
R.S.Puram Assessment Circle,
Coimbatore II Zone,
Commercial Tax Complex,
Dr. Balasundaram Road,
Coimbatore 641 018.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent relating to the impugned orders in Reference No. ZD330225128660R in GSTIN/ID:33AAUFS2921E1Z7 dated 13.02.2025 and GSTIN:33AAUFS2921E1Z7/2020-21 dated 07.07.2025 passed for the F.Y.2020-21 and to quash the same as illegal, and in violation of the principles of natural justice.

For Petitioner(s): Mr.K.Sankaranarayanan

For Respondent(s): Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.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 for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 13.02.2025 which was preceded by a Show Cause Notice in Form GST DRC – 01 dated 26.11.2024.

4. It is the contention of the learned counsel for the Petitioner on the same day i.e., 26.11.2024 yet another Notice was issued and in respect to the same the demand has been dropped by an order dated 24.02.2025.

5. The learned counsel for the Petitioner would submit that in terms of Section 73(9) of the respective GST enactments only one order came to be passed an expression used as “an” in Section 73(9) in respect of Notice under Section 73(1) of the respective GST enactments.

6. The arguments of the learned counsel for the Petitioner is that only one order can be passed, it is a self defeating arguments as only order dated 13.02.2025 could have been passed and from the subsequent order could not have been passed. In any event, the argument of the learned counsel for the Petitioner is not acceptable.

7. It is noticed that the Petitioner has not replied to the Notice which has culminated in the impugned order. The Petitioner appears to have given a reply to the 2nd notice issued on the same day i.e., on 19.02.2025, wherein, the Petitioner has stated as under:-

> "*Respected Sir/Mam, F.Y.2019-20 turnover of Rs.52,95,309/- was reversed in B2C, because during last year registered party was incorrectly filed as unregistered party in B2C. Hence there is difference in turnover compared to GSTR 1 and GSTR 9 and the reason for the turnover difference has been mentioned in GSTR 9C. Attached the same for your reference.*"

The reply of the petitioner is skeletal.

8. 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 *denovo* adjudication.

9. The proceedings initiated by the 2nd Notice issued on the same day which has culminated in the separate order dated 24.02.2025 is only on account of the fact that there was a duplication and that earlier an order came to be passed on 13.02.2025 impugned in this Writ Petition. As such challenge to the impugned order in the light of the dropping of the proceedings on 24.02.2025 cannot be countenanced.

10. Therefore, this Writ Petition is liable to be dismissed. That apart, there is a huge delay in approaching this Court. Even on this count also, this Writ Petition is liable to be dismissed.

11. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the Respondent to pass a fresh order on merits 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.

12. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 13.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

13. 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 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.

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

15. 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.

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

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

23-01-2026

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

The Assistant Commissioner (ST),
R.S.Puram Assessment Circle,
Coimbatore II Zone,
Commercial Tax Complex,
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Coimbatore 641 018.

C.SARAVANAN, J.

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