IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :03.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3691 of 2026
and
W.M.P.Nos.4085 to 4087 of 2026

Tvl.Sri Ram Hydraulics,
(Represented by tis Proprietor Mr.T.Naveenkumar),
No.141, Rangakonar Street Kattoor,
Coimbatore – 641 009. ... Petitioner

Vs.

1. The State Tax Officer,
Ram Nagar Circle, Coimbatore

2. Assistant Commissioner (ST),
Ramnagar Circle, Coimbatore.

3. The Branch Manager,
Canara Bank, 100, DB Road,
R.S.Puram, Coimbatore – 641 002. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in the Impugned Orders passed by the 1st Respondent in the Form GST DRC-07 vide Reference No.ZD3308242654465 along with its detailed Order vide GSTIN 33AEGPN6420H1ZP/2019-20, both dated 29.08.2024 and quash the same.

For Petitioner : Mr.K.A.Parthasarathy
For Respondents : Mr.V.Prashanth Kiran,
Government Advocate

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ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

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 Government Advocate for the Respondents.

3. The petitioner is before this Court challenging the order dated 29.08.2024 in Form DRC-07 passed for the tax period 2019-2020 under Section 73 of the respective GST Enactments, whereby the demand proposed in the Show Cause Notice in Form DRC-01 dated 08.01.2024 has been confirmed against the petitioner.

4. The proposal in the Show Cause Notice was confined to the excess Input Tax Credit (ITC) availed by the petitioner on account of mismatch in details between GSTR-2A and GSTR-3B filed by the petitioner for the tax period from April 2019 to March 2020.

5. The petitioner filed a reply to the Show Cause Notice in Form DRC-01 dated 08.01.2024. However, in the reply the petitioner did not seek for any personal hearing. Further, the reply indicates that the petitioner had in

effect admitted the discrepancy and had stated that the amount was partly paid in the returns filed for the month of April 2021 in Form GSTR-3B.

6. Relevant portion of Form GSTR-3B filed by the petitioner for the tax period April 2021 is as follows:-

Details	Integrated tax	Central tax	State/UT Tax	Cess
B.ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules	0.00	0.00	0.00	0.00
(2) Others	**80017.00**	**814814.00**	**623804.00**	**0.00**

7. The learned counsel for the petitioner now submits that the petitioner is ready to pay the amounts as per the total computation together with interest indicated in the Reply filed by the petitioner in Form GST DRC-06 which are as follows:-

Particular	IGST	CGST	SGST
Excess ITC Availed	80,017.00	8,14,814.00	8,14,814.00
ITC Available in ECL	-	9,70,659.00	6,23,804.00
Adjust against CGST	80,017.00	-	-
Tax Payable in Cash	-	-	1,91,010.00
Interest Payable in Cash	28,096.00	-	43,766.00
		Total Payable	**2,62,872.000**

8. 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 02.02.2026

9. 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.

10. Considering the fact that the petitioner has agreed to deposit a sum of Rs.2,62,872/- out of the total tax demand of Rs.16,60,472/-, and having regard to the fact that the reply dated 23.03.2024 filed by the petitioner did not properly set out the defence of the petitioner, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh order on merits, subject to the petitioner depositing fifty percent (50%) of the disputed tax within a period of thirty (30) days from the date of receipt of a copy of this order.

11. Upon the petitioner complying with the above stipulation, the first respondent shall proceed to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably within a period of three (3) months from the date of such compliance/pre-deposit. Subject to such compliance, the attachment of the petitioner's bank account shall stand automatically raised/vacated.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.

13.Needless to state, that any amount already recovered / paid by the petitioner towards the tax liability confirmed by the impugned order, shall be adjusted towards the pre-deposit of 50% as ordered above, subject to verification.

14. In the event of the petitioner failing to comply with the above stipulation, the first respondent shall be at liberty to proceed against the petitioner for recovery of tax in accordance with law, as if this writ petition had been dismissed in *limine* today.

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

16. Accordingly, this writ petition is disposed of with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

03.02.2026

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Neutral Citations: Yes/No

To:

1. The State Tax Officer,
   Ram Nagar Circle, Coimbatore

2. Assistant Commissioner (ST),
   Ramnagar Circle, Coimbatore.

3. The Branch Manager,
   Canara Bank, 100, DB Road,
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C.SARAVANAN, J.

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