IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :03.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3449 of 2026
and
W.M.P.Nos.3876 and 3878 of 2026

Tvl.Shree Sabari Traders,
Rep.by its Proprietor Mr.Ganesan Nallappachettiyar,
2/99, Irugur Road,
Chinniyampalayam,
Coimbatore, Tamil Nadu – 641 062. ... Petitioner

Vs.

1. The State Tax Officer,
   Karumathampatti Assessment Circle,
   Coimbatore, Tamil Nadu.

2. The Deputy Commissioner (CT),
   GST Appeals, Commercial Taxes Department,
   Coimbatore, Tamil Nadu. ... 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 of the Impugned Assessment Order in Ref.No.ZD330625223581L dated 20.06.2025 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2024-25, from the files of the first respondent herein, quash the same.

For Petitioner : M/s.Aparna Nandakumar

For Respondents : Mrs.K.Vasanthamala,
Government Advocate

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ORDER

The present writ petition is being disposed of at the stage of admission itself with the consent of learned counsel for the petitioner and the learned Government Advocate of the Respondents.

2. In this writ petition, the petitioner has challenged the impugned Assessment order dated 20.06.2025, whereby the demand proposed in the Show Cause Notice in Form DRC-01 dated 21.04.2025 was confirmed in the absence of any reply.

3. The present writ petition has been filed after the petitioner appeal against the aforesaid Assessment order before the Appellate Authority viz., 2nd Respondent dated 15.10.2025, came to be rejected by an order dated 30.10.2025.

4. The aforesaid appeal rejection order indicates that the petitioner has already deposited 10% of the disputed tax at the time of filing an appeal on 15.10.2025.

5. At this stage, the learned counsel for the Respondent submits that the petitioner is willing to pre-deposit 15% of disputed tax as a condition for de novo adjudication.

6. Considering the fact that the impugned Assessment order is ex-parte in nature and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the first respondent to pass a fresh order on merits, subject to the petitioner depositing an additional fifteen percent (15%) of the disputed tax, over and above ten percent (10%) of the disputed tax already deposited at the time of filing of an appeal dated 15.10.2025 in cash or from the petitioner's Electronic Cash Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

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

8. 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 from the date of such reply or pre-deposit. Subject to the petitioner complying with the above stipulations, the attachment of the petitioner's bank account shall stand automatically raised/vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 10% of the disputed tax as ordered above and the Petitioner is not in arrears of any amount barring the amount demanded under the impugned Order.

10. In case the petitioner fails to comply with any of the above stipulations, 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 was dismissed in *limine* today.

11. Needless to state, before passing any such order, the Responde nt shall give due notice to the Petitioner.

12.Accordingly, this writ petition stands disposed of with the above observation. No costs. Consequently, the connected W.M.Ps are closed.

03.02.2026

nvi

Neutral Citations: Yes/No

To:

1. The State Tax Officer,
   Karumathampatti Assessment Circle,
   Coimbatore, Tamil Nadu.
2. The Deputy Commissioner (CT),
   GST Appeals, Commercial Taxes Department,
   Coimbatore, Tamil Nadu.

C.SARAVANAN, J.

nvi

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