IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3705 of 2026
and
W.M.P.Nos.4112 and 4115 of 2026

Tvl. Shree Sabari Traders
Rep. by its Proprietor Mr.Ganesan
Nallappachettiyar,
2/99, Irugur road,
Chinniyampalayam,
Coimbatore, Tamil Nadu

..Petitioner(s)

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

..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 of the Impugned Assessment Order in Ref.No.ZD330625223119k dated 20.06.2025 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of Order in DRC 07 for the Financial Year 2024-25, from the files of the first respondent herein, quash the same.

For Petitioner(s): M/s.Aparna Nandakumar

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 against the impugned assessment order dated 20.06.2025 in Form GST DRC – 07 passed for the tax period 2024 – 2025, after the Petitioner's appeal filed on 15.10.2025 against the impugned order was rejected vide order dated 31.10.2025 by the Appellate Authority / 2nd Respondent. The impugned order dated 20.06.2025 was preceded by a Show Cause Notice in GST DRC-01 dated 21.04.2025 to which the Petitioner failed to reply and thus suffered the impugned order.

4. It is noticed that the Petitioner has already pre-deposited 10% of the disputed tax at the time of filing of the appeal on 15.10.2025 against the impugned order.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner may be given an opportunity to defend the case before the 1st Respondent and that the Petitioner is willing to pre-deposit 15% of the disputed tax as a condition for *denovo* adjudication.

6. 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.

7. Following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the 1st Respondent to pass a fresh order on merits, subject to the Petitioner depositing 15% of the disputed tax over and above the 10% pre-deposited at the time of filing of the appeal before the 2nd Respondent, in cash 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.

8. In case there has been any recovery or any amount paid by the Petitioner towards the tax liability confirmed by the impugned order, the same

shall be set off against the pre-deposit of 15% as ordered above. This shall however be subject to verification by the Respondents.

9. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order on merits as expeditiously as possible preferably within a period of three months thereafter. 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 15% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount demanded for any other tax period barring the amount demanded under the impugned Order.

11. In case the Petitioner fails to comply with any of the stipulations, the concerned 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.

12. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

04-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

JAS

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.

JAS

WP No. 3705 of 2026
and
W.M.P.Nos.4112 and 4115 of 2026

04-02-2026