



WEB COPY

WP No. 9643 of



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 9643 of 2026

AND

WMP No. 10391 of 2026

M/s R.J. Electrical
Rep. by its proprietor Rameshkumar
Jayalakshmi Place of Business 248, Dr Nanjappa Road,
Coimbatore, Tamil Nadu, 641018
GSTIN 33AILPJ5961C1ZD

..Petitioner(s)

Vs

Deputy State Tax Officer-I
Ram Nagar Circle, Coimbatore Tamil Nadu

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus calling for the record of the impugned order in form GST DRC-07 under Section 73 of the TNGST Act,2017 with Ref. No. ZD3308240384296 - Office of the Deputy State Tax Officer -1, Ramnagar circle, dated 06.08.2024 passed by the Respondent uploaded along with the summary of the order, quash the same and direct the Respondent to pass a fresh order after providing an Opportunity of being heard to the Petitioner.

For Petitioner(s): Mr.Sanjay J Rajpurohit

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader



ORDER

Mr.C.Harsharaj, learned Special 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 Special Government Pleader for the respondent.

3.In this writ petition, the petitioner has challenged the order dated 06.08.2024, whereby, the proposal in show cause notice in DRC-01 dated 07.05.2024, issued for the tax period April 2019 to March 2020 has been confirmed, in absence of a reply.

4.The learned counsel for the petitioner would submit that almost 75% of the disputed tax has been recovered. The learned Special Government Pleader is unable to confirm the same, as the records filed before this Court do not substantiate the above submission of the learned counsel for the petitioner.

5.Be that as it may, following the consistent view taken by this Court under similar circumstances and recording the consent of the learned counsel for the petitioner, this case is remitted to the respondent to pass a fresh order in



lieu of the order dated 06.08.2024, subject to the petitioner depositing 50% of the disputed tax confirmed therein. Needless to state any recovery made or any amount paid pursuant to the impugned order, shall be adjusted towards the pre-deposit of the 50% of the disputed tax. In case, there has been any recovery or any amount paid by the petitioner, no further pre-deposit will be required. However, the petitioner shall file a reply subject to the conditions.

This Writ Petition stands disposed of with the above observations.

No costs. Connected W.M.P is closed.

13-03-2026

Index: Yes/No

Neutral Citation: Yes/No

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To
Deputy State Tax Officer-I
Ram Nagar Circle, Coimbatore Tamil Nadu



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C.SARAVANAN, J.

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