IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4861 of 2026
and
W.M.P.Nos.5430 & 5432 of 2026

Tvl. Boss Packaging,
Rep. by its Proprietor Mr. Shanmugasundaram,
4, Gandhi Nagar Palaghat Main Road,
Kuniyamuthur, Coimbatore,
Tamil Nadu – 641008. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Kuniyamuthur Assessment Circle,
Coimbatore, Tamil Nadu. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Impugned Assessment Order in Ref. No. ZD330225188455A dated 19.02.2025 under Section 73 of the CGST / TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2020-21 from the files of the respondent herein, quash the same.

For Petitioner : M/s.Vijaya Dharshini
For M/s.Aparna Nandakumar

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Assessment Order dated 19.02.2025 passed under Section 73 of the respective GST enactments for the tax period 2020 - 2021.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 25.11.2024 has been confirmed, as the petitioner failed to reply to the said notice.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments against the impugned order has already expired. The present writ petition has been filed only on 05.02.2026.

6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 25% of the disputed tax confirmed by the impugned order dated 19.02.2025, and therefore, the learned counsel seeks one opportunity for *de nov*o adjudication.

7. Under similar circumstances, orders have been quashed and cases have been remitted back 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.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, 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 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. Any amount already recovered shall be adjusted towards the said deposit of 25%.

9. The petitioner shall also file a reply to the impugned Show Cause Notice dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 19.02.2025 as an addendum to the said notice.

10. Subject to the petitioner complying with the above stipulations, the 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 of such reply / pre-deposit.

11. It is needless to state that, before passing any such order, the petitioner shall be heard.

12. The attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

13. It is made clear that bank attachment shall be lifted subject to the deposit of 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.

14. 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.

15. This Writ Petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

11.02.2026

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Neutral Citation : Yes / No

To

The Assistant Commissioner (ST),
Kuniyamuthur Assessment Circle,
Coimbatore, Tamil Nadu.

C.SARAVANAN, J.

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W.P.No.4861 of 2026

11.02.2026