IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.6671 of 2026
and
W.M.P.Nos.7254 & 7255 of 2026

M/s. Design Furnitures & Interiors,
Abdul Jabbar Abdul Saleem,
SF No.68/2, Karuvapillai Thottam,
Machampalayam, Kurichi, Madukarai
Coimbatore – 641105. ... Petitioner

Vs.

The State Tax Officer (FAC),
Office of the Commercial Tax Officer,
Kuniyamuthur Assessment Circle,
Coimbatore – 641108. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the Respondent in Impugned order vide GSTIN: 33AMEPA1014C1Z9/2019-2020 Dated 03.08.2024 proceedings vide Respondent vide Form DRC-07 bearing for the tax period 2019-20 along with the consequential order form GST DRC-07 issued by the Respondent bearing Ref. No. ZD330824024640O dated 03.08.2024 for the tax period 2019-2020 to quash the same.

For Petitioner : Mr.S.Rajendran

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and 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 Order dated 03.08.2024 passed under Section 73 of the respective GST enactments for the tax period 2019 - 2020.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 09.06.2023 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 17.02.2026.

6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 50% of the disputed tax confirmed by the impugned order dated 03.08.2024, and therefore, the learned counsel seeks one opportunity for *de nov*o adjudication. The learned counsel also made an endorsement in the bundle to the following effect:

"Willing to pay 50% of Tax liability"

7. Recording the same, the case is remitted back to the respondent to pass a fresh order on merits, subject to the petitioner depositing 50% 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.

8. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 09.06.2023 together with requisite

documents to substantiate the case by treating the impugned Order dated 03.08.2024 as an addendum to the said notice.

9. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass 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.

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

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

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

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

19.02.2026

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Neutral Citation : Yes / No

To

The State Tax Officer (FAC),
Office of the Commercial Tax Officer,
Kuniyamuthur Assessment Circle,
Coimbatore – 641108.

C.SARAVANAN, J.

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W.P.No.6671 of 2026

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