IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11419 of 2026
and
W.M.P.No.12438 of 2026

M/s. Dhanam Engineering,
Rep. by its Proprietor,
Mani Anand,
No.3/2A, AG Pudur Road,
Irugur, Coimbatore – 641 103. ... Petitioner

Vs.

1. The Assistant Commissioner,
   Karumathampatti,
   Coimbatore – 111, Coimbatore.

2. The Manager,
   Canara Bank,
   No.9/43, Ondipudur Road,
   Ngr Puram, Irugur,
   Coimbatore – 641 103.

3. The Branch Manager,
   Bank of India,
   No.109, Ward No.02,
   Chinnakattalai,
   Madurai – 625 527.

4. The Deputy Commissioner of Appeal (GST-ST),
   Coimbatore. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the order passed in proceedings in GSTIN/33AUXPA 4189K1Z3/2018-19 (Ref. No. ZD330424138860J) on the file of the 1st respondent dated 17.04.2024 quash the same and direct 1st respondent to defreeze the Canara Bank Account No.1326201000979 (2nd respondent) and Bank of India Account No.825920110000155 (3rd respondent) of the petitioner.

For Petitioner : Mr.D.Rajkumar
For Mr.V.Elangovan

For Respondents : Mrs.P.Selvi
Government Advocate

ORDER

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

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondents, 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 17.04.2024 passed by the 1st respondent for the Assessment Year 2018-2019.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 16.02.2022/21.02.2022 was confirmed, as the petitioner failed to reply to the subsequent notices issued in response to their reply dated 23.06.2022 to the aforesaid Show Cause Notice dated 16.02.2022/21.02.2022.

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 18.03.2026.

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, and therefore, the learned counsel seeks one opportunity for *de nov*o adjudication. The learned counsel also made an endorsement in the bundle to that effect.

7. Recording the same, the case is remitted back to the 1st respondent to pass a fresh order on merits, subject to the petitioner depositing 50% of the disputed tax in cash or from the Petitioner's Electronic Credit Ledger 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 proper reply to the impugned Show Cause Notice dated 16.02.2022/21.02.2022 together with requisite documents to substantiate the case by treating the impugned Order dated 17.04.2024 as an addendum to the said notice.

9. Subject to the petitioner complying with the above stipulations, the 1st 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 department 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 petition is closed. No costs.

23.03.2026

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Neutral Citation : Yes / No

To

1. The Assistant Commissioner,
   Karumathampatti,
   Coimbatore – 111, Coimbatore.

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C.SARAVANAN, J.

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