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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.9012 of 2026

and

W.M.P.Nos.9736 & 9737 of 2026

M/s.Vijayalaxmi Enterprises
Represented by its Proprietor
Lakshmanan Vijayalakshmi,
83/79c, Palamalai Road,
Sri Ram Nagar, Periyanaickenpalayam,
Coimbatore - 641 020.

..Petitioner

Vs

The State Tax officer,
Periyanaickenpalayam Circle,
Commercial Tax Building,
Dr Balasundaram Road,
Coimbatore - 641 018.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the Impugned Order vide FORM GST DRC - 07 bearing Ref No. ZD3309250585808 dated 04.09.2025 for FY 2023-24 in GST 33ATLPV5736E1ZE, passed under section 74 of the TNGST Act, 2017 by the Respondent herein, and to quash the same

For Petitioner : Mr.M.Velmurugan

For Respondent : Mrs.P.Selvi,
Government Advocate.



ORDER

Mrs.P.Selvi, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 04.09.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 08.04.2025 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 04.09.2025.

4. The Petitioner was also issued with Reminders on 25.06.2025 and 28.07.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 30.06.2025 and 06.08.2025. Thus, the impugned Order has been passed.



5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 03.03.2026.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

7. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:

“The petitioner is undertakes to pay 25% of the Disputed Tax.”

8. 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.

9. 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 or



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.

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10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 08.04.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 04.09.2025, as an addendum to the Show Cause Notice dated 08.04.2025.

11. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final 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. 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 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.

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

15. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

10.03.2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

kmm

To

The State Tax officer,
Periyanaickenpalayam Circle,
Commercial Tax Building,
Dr Balasundaram Road,
Coimbatore - 641 018.



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C.SARAVANAN, J.

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