IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.03.2026

CORAM:

THE HONOURABLE MR.JUSTICE C. SARAVANAN

W.P.No.7102 of 2026
and
W.M.P.Nos.7711 & 7714 of 2026

M/s. Twinpro Exim Enterprises,
Rep. by its Partner Mr.V.Arulanandam,
5, Krishnaraja Nagar, PN Pudur,
Coimbatore, Tamil Nadu – 641 041. ...Petitioner

Vs.

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

2. The Deputy Commissioner (ct)
GST Appeals, Commercial Taxes Department,
Coimbatore, Tamil Nadu. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned Assessment Order in Ref.No.ZD330925031190Q dated 03.09.2025 under Section 73 of the CGST/TNGST Act, 2017, and uploaded the same along with the summary of order in DRC 07 for the Financial year 2021-22 from the files of the first respondent herein and quash the same.

For Petitioner : Ms.H.Shridevi

For Respondents : Mrs.P.Selvi
Government Advocate

ORDER

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

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 02.09.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 19.07.2025 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 02.09.2025.

4. 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 19.02.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 15% of the disputed tax as a condition for denovo adjudication.

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

> *"The petitioner agrees to deposit 15% of the disputed Tax amount."*

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the 1st 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.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 15% 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.07.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 02.09.2025 as an addendum to the Show Cause Notice dated 19.07.2025.

10. In case the Petitioner complies with the above stipulations, the 1st 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 15% 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.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

13. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

02.03.2026

kmm

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To:

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

2. The Deputy Commissioner (ct)
GST Appeals, Commercial Taxes Department,
Coimbatore, Tamil Nadu.

C.SARAVANAN J.

kmm

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