IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 8140 of 2026
and WMP Nos.8817 & 8819 of 2026
and WP No.8146 of 2026
and WMP Nos.8821 & 8822 of 2026

Ms Shri Kamatchi & Co.,
Represented by its Proprietor C. Mohana
Sundaram, Sf.406/6, D.No, 69/15 Masaran Kovil
Thottam, Near Sanjeevani Hospital,
Coimbatore Main Road, Annur,
Coimbatore 641653

..Petitioner in both the petitions

Vs

The Deputy State Tax officer-2
Office of the Deputy Commercial Tax officer,
Annur Assessment circle,
Coimbatore.

..Respondent in WP No.8140/ 2026

The Deputy State Tax officer-1
Office of the Deputy Commercial Tax officer,
Annur Assessment circle,
Coimbatore.

..Respondent in WP No.8146 of 26

Writ Petitions filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari,

(i) **WP No.8140 of 2026**: call for the records of the Respondent in the Impugned Order in GSTIN: 33CNMPM0189D1Z1 /2021 -2022 dated 05.12..2025 along with consequential order in form DRC-07 bearing a Ref No

ZD331225089392D dated 05.12.2025 for the Period 2021- 2022 to quash the same.

(i) **WP No.8146 of 2026**: call for the records of the Respondent in the Impugned Order in GSTIN: 33CNMPM0189D1Z1 /2021 -2022 dated 22.10.2025 along with consequential order in form DRC -07 bearing a Ref No.ZD331025214899A dated 22.10.2025 for the period 2021-2022 to quash the same.

For Petitioner(s):	Mr.S.Kannan (in both the petitions)
For Respondent(s):	Mrs.K.Vasanthamala, Government Advocate (in both the petitions)

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent in both the petitions.

2. By this common order, both the Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner in both the petitions and the learned Government Advocate for the Respondent in both the petitions.

3. In the Writ Petitions, the Petitioner, in both the petitions, has challenged the impugned Order dated 05.12.2025 and 22.10.2025 respectively, which was preceded by a Show Cause Notice in Form GST DRC-01 dated

01.09.2025 and 03.07.2023 respectively wherein the Petitioner, in both the petitions, was called upon to appear for personal hearing. However, the Petitioner, in both the petitions, had not taken advantage of the same and thus, suffered the impugned Order dated 05.12.2025 and 22.10.2025 respectively.

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 Petitions have been filed only on 10.02.2026.

5. After recording the submissions of the learned counsel for the petitioner in both the petitions and the learned Government Advocate for the Respondent in both the petitions are that there is an overlap, the demand has been confirmed vide respective impugned orders challenged in the respective writ petitions.

6. At this stage, the learned counsel for the petitioner in both the petitions submits that the petitioner is willing to pre-deposit 10% of the disputed tax confirmed vide impugned order dated 05.12.2025 which is impugned in WP No.8140 of 2026 as a condition for *denovo* adjudication of the demand confirmed vide respective impugned orders.

7. The learned counsel for the Petitioner has also made a following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *“We ready to pay 10% for the WP 8140 of 2026 and remand back the matter to the proper office.”*

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 10% 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 10% of the disputed tax confirmed vide impugned order dated 05.12.2025 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.

10. Within such time, the Petitioner, in both the petitions, shall also file a reply to the Show Cause Notice in GST DRC-01 dated 01.09.2025 and 03.07.2023 respectively together with requisite documents to substantiate the

case by treating the impugned Order dated 05.12.2025 and 22.10.2025 respectively as an addendum to the Show Cause Notice dated 01.09.2025 and 03.07.2023 respectively.

11. In case the Petitioner, in both the petitions, complies with the above stipulations, the Respondent in both the petitions 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, in both the petitions, 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 10% 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 in both the petitions.

15. The Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

03-03-2026

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

jv

To

1. The Deputy State Tax officer-2
   Office of the Deputy Commercial Tax officer,
   Annur Assessment circle,
   Coimbatore.

2. The Deputy State Tax officer-1
   Office of the Deputy Commercial Tax officer,
   Annur Assessment circle,
   Coimbatore.

C.SARAVANAN, J.

jv

WP Nos. 8140 & 8146 of 2026

03-03-2026