IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5912 of 2026
and
WMP Nos.6426 & 6428 of 2026

Tvl.Hi-End Software Integrated,
Rep. by its Proprietor S.Kathiravan,
5A Indira Nagar, Sungam Bye Pass Road,
Ramanathapuram,
Coimbatore 641045

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST),
   Trichy Road Assessment Circle,
   Coimbatore.

2. The Deputy Commissioner (CT),
   GST Appeal,
   Coimbatore

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for records pertaining to the impugned order passed by the 1st Respondent vide his order in GSTIN: 33A0JPK5565K2ZK/ 2020-2021 dated 20.02.2025 and consequential order passed by the 2nd respondent vide his order in FORM GST APL-02, Reference Number- ZD330126195896X dated 28-01-2026 and quash the same as it is illegal and in gross violation of Principles of Natural Justice.

For Petitioner(s): Mr.P.Arumugam

For Respondent(s): 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 Respondents.

3. The learned counsel for the petitioner undertakes that the petitioner will deposit an additional 15% of the disputed tax, over and above 10% of the disputed tax already deposited on 21.01.2026, against the demand confirmed by the first respondent vide order dated 20.02.2025, as a condition for *de novo* adjudication by the first respondent.

4. Recording the above undertaking and the endorsement made in the Court bundle, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing another 15% of the disputed tax, over and above the 10% already pre-deposited at the time of filing the appeal, in case or from the petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of copy of this order.

5. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 24.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 20.02.2025 as an addendum to the Show Cause Notice dated 24.11.2024.

6. 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 shall also stand automatically vacated.

7. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing another 15% of the disputed tax, over and above the 10% already pre-deposited at the time of filing the appeal 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.

8. 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.

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

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

20-02-2026

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

AV

To

1. The Assistant Commissioner (ST),
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C.SARAVANAN, J.

AV

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