IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.8417, 8420, 8425, 8440 and 8443 of 2026
and
W.M.P.Nos.9105, 9106, 9111, 9113, 9116, 9117, 9137, 9138
9142, and 9143, of 2026

WP.No.8417 of 2026

Tvl.Gowri Metals
GSTIN: 33DJOPM7455R1Z6
Rep by its Proprietor
Thangamani Maruthapillai ... Petitioner

Vs.

1. The Deputy Commissioner (CT)
   SGST Appeal, Dr.Balasundaram Road,
   Coimbatore-641 018.

2. The Assistant Commissioner,
   Annur Assessment Circle,
   Coimbatore-641 018. ... Respondents

WP.Nos.8420,8425 and 8440 of 2026

Tvl.Gowri Metals
GSTIN: 33DJOPM7455R1Z6
Rep by its Proprietor
Thangamani Maruthapillai ... Petitioner

Vs.

The Deputy Commissioner (CT)
SGST Appeal, Dr.Balasundaram Road,
Coimbatore-641 018. ... Respondent

WP.No. 8443 of 2026

Tvl.Gowri Metals
GSTIN: 33DJOPM7455R1Z6
Rep by its Proprietor
Thangamani Maruthapillai ... Petitioner

Vs.

1. The Deputy Commissioner (CT)
SGST Appeal, Dr.Balasundaram Road,
Coimbatore-641 018.

2. The Assistant Commissioner,
Annur Assessment Circle,
Coimbatore-641 018. ... Respondents

Prayer in WP.Nos.8417 : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records pertaining to the impugned order in Form GST APL-02, bearing Reference No.ZD3304250073560/2020-21 dated 01.04.2025 issued by the 1st respondent and quash the same.

Prayer in WP.Nos.8420,8425, 8440 of 2026 :Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records pertaining to the impugned order in Form GST APL-02 bearing Reference No.ZD3309251207857/2022-23, ZD330925120524J/2023-24 , ZD330925120700P/2021-22 dated 11.09.2025 issued by the respondent and quash the same.

Prayer in WP.Nos.8443 : Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records pertaining to the impugned order in Form GST DRC-07, bearing Reference No.ZD3303220056140/2020-21 dated 23.03.2022 issued by the 2nd respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam (in all WPs')
For Respondent : Mrs.K.Vasanthamala Government Advocate (in all WPs')

COMMON ORDER

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

2. These Writ Petitions are 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. By this common order, all the Writ Petitions are disposed of.

4. In WP.No.8443 of 2026, the Petitioner has challenged the impugned Assessment Order dated 23.03.2022 passed by the second respondent in response to a Show Cause Notice in DRC 01 dated 11.01.2022 in the absence of reply to the same.

5. It appears it is the case of the Petitioner that the disputed tax has been recovered from the petitioner's electronic credit ledger on 06.07.2022. Not being satisfied with the aforesaid order, the petitioner challenged the same before the first respondent by filing an appeal on 30.01.2024, which has been dismissed by an order dated 01.04.2025 which is impugned in WP.No.8417 of 2026.

6. The learned counsel for the Petitioner submits that the petitioner has also deposited another 10% at the time of filing of an appeal on 30.01.2024 before the first respondent. He further submits that the petitioner may be given one more opportunity to explain the case afresh, considering the fact that order was passed exparte, and the tax has been paid for and recovered on the date mentioned above.

7. The learned counsel for the respondent submits that the dispute pertains to wrong availing of Input Tax Credit based on invoices issued by non existing traders.

8. Although, the petitioner has approached this Court long after the expiry of limitation, considering the fact that the petitioner's entire disputed tax has been recovered, one opportunity is give to the petitioner to explain the case afresh by remitting the case back to the second respondent to pass fresh orders in lieu of order dated 23.03.2022 impugned in WP.No.8443 of 2026.

9. Consequently, WP.No.8417 of 2026 is dismissed, and WP.No.8443 of 2026 is disposed of by remitting the case back to the respondent therein to pass a fresh order on merits subject to the petitioner filing appropriate reply to the Show Cause Notice dated 11.01.2022 that preceded the impugned order dated 23.03.2022, within a period of 30 days from the date of receipt of copy of this order.

10. In case, the petitioner complies with the above stipulations, the

respondent shall pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably within a three months from the date of receipt of such reply.

11. It is made clear that the so called recovery made on 06.07.2022 will be subject to verification, and if no recovery has been made, the petitioner shall deposit 90% of the disputed tax over and above 10% deposited before the Appellate Authority on 30.01.2024 at the time of filing of the appeal before the first respondent.

12. In the other three Writ Petitions viz., 8420, 8423 and 8440 of 2026, the petitioner has challenged the respective orders passed by the Appellate Authority namely, the first respondent, whereby, the petitioner's appeal has been dismissed on the ground of limitation.

13. It is noticed that the original orders in the said Writ Petitions are dated 29.05.2025, 30.05.2025 and 29.05.2025 respectively. The appeal was filed within the condonable period of limitation. However, it is evident that the petitioner has stretched the limitation by filing the present writ Petitions only on 11.02.2026 after the appeals were dismissed as early as

11.09.2025.

14. At this juncture, the learned counsel for the Petitioner submitted that the Petitioner is ready and willing to deposit 15% of the disputed tax, over and above the 10% already pre-deposited while filing an appeal before the Appellate Authority, as a condition for denova adjudication. In this regard, an endorsement was also made in the Court Bundle, which is extracted hereunder:

<u>WP.No.8420 of 2026</u>

"Petitioner undertakes to pay additional 15% of the disputed tax demand vide order dated 29.05.2025"

<u>WP.No.8425 of 2026</u>

"Petitioner undertakes to pay additional 15% of the disputed tax demand vide order dated 30.05.2025"

<u>WP.No.8440 of 2026</u>

"Petitioner undertakes to pay additional 15% of the disputed tax demand vide order dated 29.05.2025"

15. Recording the same, I am inclined to remit the case back to the

original Authority to pass a fresh order on merits subject to the Petitioner depositing 15% of the disputed tax over and above 10% that was deposited at the time of filing of appeal before the sole respondent/Appellate Authority.

16. In case, the petitioner deposits the differential 15% of the disputed tax confirmed by the respective impugned orders, the original authority shall pass fresh orders on merits in lieu of the assessment orders dated 29.05.2025, 30.05.2025 and 29.05.2025 respectively. If the original authority is not made as party to the proceedings, the Original Authority shall be *suo motu* impleaded as second respondent.

17. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 preceding the assessment orders, together with requisite documents to substantiate the case by treating the assessment Orders dated 29.05.2025, 30.05.2025 and 29.05.2025 respectively as an addendum to the respective Show Cause Notices.

18. In case the Petitioner complies with the above stipulations, the Original Authority (Suo motu impleaded) 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.

19. 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 assessment Orders.

20. 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.

21. Needless to state, before passing any such order, the Original Authority (Suo motu impleaded) shall give due notice to the Petitioner.

22. These Writ Petitions are disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

12.03.2026

Vv

Neutral Citation : Yes / No

To:

1. The Deputy Commissioner (CT)
   SGST Appeal, Dr.Balasundaram Road,
   Coimbatore-641 018.

2. The Assistant Commissioner,
   Annur Assessment Circle,
   Coimbatore-641 018.

C.SARAVANAN, J.

Vv

W.P.No.s.8417, 8420, 8425, 8440 and 8443 of 2026

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