IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8419 of 2026
and WMP No.9110 of 2026

Tvl. ABLE TECH ENGINEERING,
Rep. by its proprietor,
Dhas Christopher,
S.F NO 483/1A2, 19, Combar Street,
Podanur To Chettipalayam Road,
Vellalore Post, Coimbatore,
Tamil Nadu-641111.
GSTIN 33AFUPC9484R1ZD.

..Petitioner(s)

Vs

1. The Deputy Commercial Tax officer
   Podanur Assessment circle,
   Commercial taxes building,
   Dr. Balasundaram Chettiar road,
   Coimbatore 641018
2. The Deputy State Tax officer II,
   Podanur Assessment circle,
   Commercial taxes building,
   Dr. Balasundaram Chettiar road,
   Coimbatore 641018

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, call for the records in the order dated 06.01.2025 vide Form GST DRC-07 (Ref ZD3301250321335) passed by the 1st Respondent along with the proceedings dated 06.01.2025 in GSTIN No 33AFUPC9484R1ZD for the financial year 2020-2021 passed by the 2nd Respondent and to quash the same and to direct the Respondents to reconsider the case by affording the petitioner an opportunity of personal hearing and detailed reconciliation and considering the amounts already remitted by petitioner.

For Petitioner(s): M/s.S.Kavitha

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran, Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is 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 petitioner is before this Court against the impugned order dated 06.01.2025 whereby proposal in show cause notice in GST DRC-01 dated 03.06.2024 has been confirmed for the tax period 2020-21 in absence of proper reply. The only reply that was given by the petitioner on 09.07.2024 seeking time.

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 26.02.2026.

5. The learned counsel for the Petitioner submits that *post facto* a part of the disputed tax has been recovered from the Petitioner's electronic credit ledger. However, none of the details are forthcoming either in the form of documents or an averment in the affidavit.

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 has been extracted hereunder:-

> *"25% of the disputed amount pay to the Respondents."*

8. Recording the above endorsement given by the petitioner, the case is remitted back to the Original Authority namely the 1st Respondent to redo the exercise subject to 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.

9. Within such time, the Petitioner shall also file a reply to the Show

Cause Notice in GST DRC-01 dated 03.06.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 06.01.2025 as an addendum to the Show Cause Notice dated 03.06.2024.

10. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned order, shall be adjusted towards the aforesaid pre-deposit of 25% as ordered above. This will be however subject to verification by the Respondents.

11. In case, the amount recovered more than 25% of the disputed tax no further pre-deposit will be required.

12. 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.

13. 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.

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

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

16. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

04-03-2026

GBI

To

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   Podanur Assessment circle,
   Commercial taxes building,
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   Coimbatore 641018
2. The Deputy State Tax officer II
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C.SARAVANAN, J.

GBI

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