IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8873 of 2026
and
W.M.P.Nos.9566 and 9567 of 2026

M/s.Sudama Power Controls Private Limited,
Managing Partner
Mariappan Nagarajan.
Represented by Legal heir
Mrs.Devishree Vivek
No.137, Amarar Jeevanandam Road, Rathinapuri,
Coimbatore – 641 027. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Gandhipuram Assessment Circle,
Commercial Taxes Department,
Coimbatore, Tamil Nadu – 641 018. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned order of the Respondent in Reference No.ZD330324203468N dated 29.03.2024 quash the same and may be granted one final opportunity before the adjudicating authority to put forth the objections and pass orders after consideration and in gross violation of principles of natural justice.

For Petitioner : Mr.B.Ramana Kumar

For Respondent : 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 Respondent.

3. The impugned order dated 29.03.2024 has been passed in the absence of a reply to the Show Cause Notice in Form GST DRC – 01 dated 16.12.2023 issued for the tax period 2018-2019.

4. By the impugned order dated 22.03.2024, a sum of Rs.1,65,746/- has been confirmed on account of mis-match between Reverse Charge Tax liability declared and Input Tax Credit claimed by the Petitioner.

5. 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 long before. However, the present Writ Petition has been filed only on 16.02.2026.

6. Asfar as the demand confirmed by the impugned order dated 29.03.2024 is concerned, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle.

7. Recording the above consent given by the Petitioner, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 16.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 29.03.2024 as an addendum to the Show Cause Notice dated 16.12.2023.

9. 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.

11. 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.

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

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

05.03.2026

Neutral Citation: Yes / No
jas

To:

The Assistant Commissioner (ST),
Gandhipuram Assessment Circle,
Commercial Taxes Department,
Coimbatore, Tamil Nadu – 641 018.

C.SARAVANAN, J.

jas

W.P.No.8873 of 2026
and
W.M.P.Nos.9566 and 9567 of 2026

05.03.2026