IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.02.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.7842 of 2026
and
W.M.P.Nos.8453 & 8456 of 2026

Ganapathiappagounder Kandasamy,
Proprietor,
Tvl. Durai Construction,
1/1, Senthottam, Lenin Street,
Vilankurichi, Coimbatore,
Tamil Nadu – 641035.

..Petitioner

Vs

1. The Assistant Commissioner (ST), FAC
   Saravanampatti East Circle,
   Coimbatore – 18.

2. The State Tax Officer,
   (also known as Commercial Tax Officer)
   Saravanampatti East Circle,
   Coimbatore.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 1st Respondent herein in GSTIN: 33BZDPK5771R2ZP/2023-24 dated 19.06.2025, Order under section 74 of the TNGST Act, 2017 and the summary of the order in Form GST DRC-07 both dated 19.06.2025 issued in Reference No: ZD3306252079756 and Consequential Rectification order passed by the 2nd Respondent in GST: 33BZDPK5771R2ZP (Feb 2024)-2023-2024 dated 04.02.2026 and quash the same.

For Petitioner : Mr.A.N.R.Jayaprathap

For Respondents : Mrs.K.Vasanthamala,
Government Advocate.

ORDER

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

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. In this Writ Petition, the Petitioner has challenged the impugned Orders dated 19.06.2025 & 04.02.2026, which was preceded by a Show Cause Notice in GST DRC-01 dated 29.04.2025 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Orders dated 19.06.2025 & 04.02.2026.

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 16.02.2026.

5. 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.

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

> *"On instructions from petitioner. I am given consent to pay 25% of the tax demand."*

7. Recording the above submission, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 29.04.2025 together with requisite documents to substantiate the case by treating the impugned Orders dated 19.06.2025 & 04.02.2026 as an addendum to the Show Cause Notice dated 29.04.2025.

9. In case the Petitioner complies with the above stipulations, the 1st 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 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.

11. 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.

12. Needless to state, before passing any such order, the Respondents 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.

26.02.2026

Neutral Citation: Yes/No
kmm

To

1. The Assistant Commissioner (ST), FAC
Saravanampatti East Circle,
Coimbatore – 18.

2. The State Tax Officer,
(also known as Commercial Tax Officer)
Saravanampatti East Circle,
Coimbatore.

C.SARAVANAN, J.

kmm

W.P.No.7842 of 2026

26.02.2026