IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 9/3/2026

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8625 of 2026
and
W.M.P.Nos.9295 and 9296 of 2026

Tvl.Poojyaya Security Services
rep. By its Partner
Shri.Raghavendra Reddy
No.347/2, 6th Street, Gandhipuram
Coimbatore 641 012. … Petitioner

Vs

1. The Assistant Commissioner (ST)
Gandhipuram Assessment Circle
CT Building, Dr.Balasundaram Road
Coimbatore 641 018.

2. The Deputy Commissioner (Appeals) – GST
Commercial Taxes Buildings
Dr.Balasundaram Road
Coimbatore 641 018. … Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records relating to the impugned order bearing reference No.GSTIN 33AAHFP9594P1Z9/2019-20 dated 16/8/2024 along with summary of the order in Form DRC 07 Ref.No.ZD330824143231R dated 17/8/2024 passed by the first respondent and quash the same as being arbitrary, passed in violation of the principles of natural justice and in violation of Articles 14, 19 (1) (g) and 265 of the Constitution of India and subsequently, lift the bank attachment made vide DRC 13 dated 6/5/2025 by the first respondent.

For Petitioner : Mr.S.Mohammed Zuhayr

For Respondent : Mrs.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Mrs.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Government Advocate for the respondents.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 16/8/2024 passed by the first respondent.

4. The impugned order was preceded with a Show Cause Notice in DRC-01 dated 28/5/2024.

5. It is the case of the petitioner that petitioner failed to respond to the show cause notice as it was posted in web portal and that petitioner became aware of the same only after recovery proceedings were initiated.

6. It is submitted by the learned counsel for the petitioner that petitioner has a fair case to succeed and therefore, one opportunity be given to the petitioner.

7. On the other hand, learned Government Advocate for the respondent would submit that this writ petition is liable to be dismissed in light of the decision of the Hon'ble Supreme Court in **Asstt. Commr.(CT), LTU, Kakinada V. Glaxo Smith Kline Consumer Health Care Ltd.,** [**C.A.No.2413 of 2020, dated 06.05.2020],** where the Hon'ble Supreme Court has held that the limitation prescribed under the Act for filing the appeal cannot be extended.

8. I have considered the submissions made by the learned counsel for the petitioner and learned Government Advocate for the respondents.

9. Under similar circumstances, orders have been quashed and the cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 10% to 100% of the disputed tax depending upon the length of delay in approaching the court. I do not find any reason to take a different view in this case.

10. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, 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 amount in cash 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.

11. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 28/5/2024 together with requisite documents to substantiate the case by treating the impugned Order dated 16/8/2024 as an addendum to the Show Cause Notice dated 28/5/2024.

12. Subject to the petitioner complying with the above stipulations, the first respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. It is needless to state that, before passing any such order, the petitioner shall be heard.

13. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

14. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax amount, as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the respective impugned order.

15. In case the petitioner fails to comply with any of the stipulations, the first 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.

16. With the above directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

9/3/2026

Index: Yes/No
Neutral Citation : Yes / No

C.SARAVANAN, J.

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1. The Assistant Commissioner (ST)
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