



WEB COPY

WP No. 7934 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7934 of 2026

and

WMP.Nos.8605 and 8606 of 2026

Tvl Poojyaya Security Services
Represented by its Partner Shri. Raghavendra
Reddy,
No347/2, 6th Street, Gandhipuram,
Coimbatore, Tamil Nadu 641012.

..Petitioner(s)

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

..Respondent(s)

Prayer: This petition is filed under Section 226 of the constitution of calling for the records relating to the impugned order bearing Ref. No. GSTIN 33AAHFP9594P1Z9 / 2020-21 dated 04.02.2025 along with summary of DRC 07 Ref No.ZD33022503118P dated 04.02.2025 passed by the 1st Respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice and also in violation of Articles 14, 19 (1) (g) and 265 of the Constitution, and subsequently lift the bank attachment made vide DRC 13 dated 06.05.2025 by the 1st Respondent.



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For Petitioner(s):

Ms.N.Asmitha

For Respondent(s):

Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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 Respondents.

3. The petitioner is before this Court against the impugned order dated 04.02.2025 passed by the First Respondent after petitioner's appeal against the same came to be rejected by the order dated 28.11.2025.

4. It is noticed that the Petitioner has already pre-deposited 10% of the disputed tax at the time of filing of appeal before the 2nd Respondent on 14.11.2025.

5. The learned counsel for the Petitioner consents that the Petitioner will pay 15% of the disputed tax, over and above 10% has already been pre deposited on 14.11.20025 as on condition for denova adjudication by the 2nd Respondent.



6. In view of the impugned order dated 04.02.2025 makes an endorsement to the effect, which is extracted hereunder:-

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“ On behalf of the petitioner, we undertake to pay a sum of 15% of the tax demand for remand to 1st respondent”

7. Recording the same, the impugned order is quashed and the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 15% 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 20.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 04.02.2025 as an addendum to the Show Cause Notice dated 20.11.2024.

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 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 impugned Order.

11. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

03-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

VV



To

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C.SARAVANAN, J.

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