



WEB COPY

WP No. 7913 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7913 of 2026

AND

WMP NO. 8565 OF 2026, WMP NO. 8568 OF 2026

Ms Bloom Biotech

Represented by its Proprietor Arumugam

Subramanian, 27/3, Sri Alamelu Mangai Avenue,

Vadavalli, Coimbatore 641041

..Petitioner(s)

Vs

The Deputy State Tax officer(ST)1

Office of the Deputy commercial Tax officer

Vadavalli Assessment circle

coimbatore

..Respondent(s)

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Respondent in the Impugned Order in GSTIN 33AIXPS2975D2ZP /2021 -2022 dated 13.11.2025 along with consequential order in form DRC-07 bearing a Ref No ZD331125218568F dated 13.11.2025 the tax period April 2021 to March 2022 to quash the same

For Petitioner(s): Mr.Vignesh Kumar.K

For Respondent(s): Mrs.K.Vasanthamala, GA

ORDER

Mrs.K.Vasanthamala, 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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 13.11.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 27.09.2025 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 Order dated 13.11.2025 .

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 24.02.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication.

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



“We are ready to pay 10% of the disputed tax and remand back the matter to proper officer”

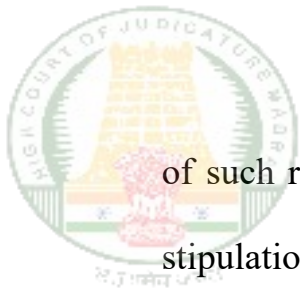
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7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 10% to 100% of the disputed tax depending upon the length of delay in approaching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

8. 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 10% 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 27.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 13.11.2025 as an addendum to the Show Cause Notice dated 27.09.2025.

10. 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.

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

12. 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.

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

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

02-03-2026

Neutral Citation: Yes/No
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To

Deputy State Tax officer(ST)1
Office of the Deputy commercial Tax officer
Vadavalli Assessment circle
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C.SARAVANAN J.

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