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IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 13.03.2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**W.P.No.9315 of 2026**

Maheswaramoorthy  
Sole Proprietor of Tvl.Shree Mahalakshmi  
Construction  
8 / 7 Thomas Park, Sarang Building, Race Course  
Coimbatore-641018.

..Petitioner(s)

Vs

The Deputy State Tax Officer  
Trichy Road Assessment Circle  
Coimbatore.

..Respondent(s)

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, calling for the records leading to the issuance of assessment order bearing reference no ZD330324097689V dated 16.03.2024 passed by the Respondent herein and quash the same and pass.

For Petitioner(s): Mr.S.P.Sri Harini

For Respondent(s): Mrs.K.Vasanthamala,  
Government Advocate.

**ORDER**

Ms.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 16.03.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 21.04.2023 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 16.03.2024.

4. The Petitioner was also issued with Reminders on 01.12.2023, and 18.01.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 21.12.2023. Thus, the impugned Order has been passed.

5. It is noticed that i.e., within the period of limitation for filing an appeal against the impugned Assessment Order under Section 107 of the respective GST enactments, 2017. The present Writ Petition has been filed only on 04.03.2026.



6. At this stage, 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.

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

*“Petitioner is willing to pay 50% of the disputed tax demand.”*

8. 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 25% 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.

9. 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 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.



10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 21.04.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 16.03.2024 as an addendum to the Show Cause Notice dated 21.04.2023.

11. 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.

12. 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.

13. 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.



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

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15. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

**13.03.2026**

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

kmm

To  
The Deputy State Tax Officer  
Trichy Road Assessment Circle  
Coimbatore.



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**C.SARAVANAN, J.**

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