IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10375 of 2026
and
W.M.P.Nos.11236 and 11237 of 2026

M/s Hi-Poer Equipment Co (33CMHPS3090MIZL)
Rep by its Propreitor M.Shanmugam
Door No.8/195, SF No.332/2,
Santhampalayam Road,
MGC Palayam, SS Kulam via Coimbatore-641107
... Petitioner

Vs.

The State Tax Officer (FAC),
Avarampalayam Assessment Circle,
CT Building, Dr.Balasundaram Road,
Coimabtore-641018 ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the impugned order on the file of the respondent vide GSTIN:33CMHPS3090MIZL/2020-21 dated 12.02.2025 and quash the same which was uploaded in "Additional Notices and Orders" in the GST Portal.

For Petitioner : Mr.J.Madhusuthanan

For Respondent : Mr.TNC.Kaushik
AGP

ORDER

Ms.TNC Kaushik, learned Additional Government Pleader takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondent, this writ petition is being disposed of at the time of admission.

3. The petitioner is before this court against the impugned proceedings of the respondent in GSTIN:33CMHPS3090MIZL/2020-21 dated 12.02.2025, whereby, the demand proposed in the Show Cause Notice in Form GST DRC-01 dated 19.10.2023 has been confirmed.

4. Reading of the impugned order dated 12.02.2025 indicates that the petitioner had replied on 27.10.2023.

5.The learned counsel for the petitioner would submit that the petitioner is willing to deposit 25% of the disputed tax confirmed by the impugned order dated 12.02.2025, and he has also made an endorsement to that effect in the court bundle and therefore, the learned counsel seeks one opportunity for de novo adjudication. The said endorsement is extracted hereunder:-

"*I permit to pay 25% of the tax*"

6. In view of the above, the case is remitted back to the respondent to pass a fresh order on merits, subject to the petitioner depositing 25% of the disputed tax 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.

7. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 19.10.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 24.06.2024 as an addendum to the aforesaid show cause notice.

8. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh 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.

9. It is needless to state that, before passing any such order, the

petitioner shall be heard.

10. The attachment of the petitioner's bank account, if any, shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

11. 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.

12. This Writ Petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

18.03.2026

Index:yes/no
Website:yes/no
Neutral Citation : Yes / No
sr

To

The State Tax Officer (FAC),
Avarampalayam Assessment Circle,
CT Building, Dr.Balasundaram Road,
Coimabtore-641018

C.SARAVANAN, J.

sr

W.P.No.10375 of 2026

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