IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10363 of 2026
and
W.M.P.Nos.11230 and 11231 of 2026

M/s.Sakthi Ganapathy Maligai (33AGTPD9026C1ZK),
Rep.by its Proprietor Dhanushkodi Arumugam,
259, Sathy Main Road, Ganapathy,
Coimbatore – 641 006. ... Petitioner

Vs.

The State Tax Officer (FAC),
Avarampalayam Assessment Circle,
CT Building,
Dr.Balasundarram Road,
Coimbatore – 641 018. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order on the file of Respondent vide GSTIN:33AGTPD9026C1ZK/2020-21 dated 09.01.2025 and quash the same which was uploaded in "Additional Notices and Orders" in the GST Portal.

For Petitioner : Mr. J. Madhusuthanan

For Respondent : Mrs. K. Vasanthamala,
Government Advocate

O R D E R

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. The learned counsel for the Petitioner submitted that the Impugned Order dated 09.01.2025 has been passed an *ex parte* in the absence of the reply to the Show Cause Notice under Form GST DRC-01 dated 26.11.2024, which proceeded the Impugned Order.

4. It is further submitted that after the Impugned Order 09.01.2025, the Respondent has recovered the 100% of the disputed tax amount from the Petitioner on 15.05.2025 together with interest and penalty for a sum of Rs.10,76,363/-.

5. The learned Government Advocate for the Respondent, however, unable to confirm the same.

6. The learned counsel is also submits that the Petitioner is willing to deposit 25% of the disputed tax, in case, the department has not convinced with the amount recovered on 15.05.2025 from the Petitioner.

7. It is noticed that an *ex parte* order was passed on 09.01.2025 by the Respondent in the absence of a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024, and the present Writ Petition has been filed on 11.03.2026, which is not within the limitation period prescribed for filing an appeal under Section 107 of the respective GST enactments, 2017.

8. Recording the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent, the Impugned Order dated 09.01.2025 is set aside and the case is remitted back to the Respondent for fresh consideration, subject to the Petitioner depositing 25% of the disputed tax.

9. Considering the fact that the impugned order is *ex parte* in nature, and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law, 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 26.11.2024, along with the requisite documents to substantiate the defence by treating the Impugned Order dated 09.01.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

11. It is made clear that the said amount is said to have been recovered on 15.05.2025 shall be adjusted towards the pre-deposit. If, in case, the recovered amount is sufficient, no further amount is required to be pre-deposited.

12. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a 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. 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/lifted.

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 had been dismissed *in limine* today.

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

15. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are also closed.

17.03.2026

Neutral Citations: Yes/No
klt

To

The State Tax Officer (FAC),
Avarampalayam Assessment Circle,
CT Building, Dr.Balasundarram Road,
Coimbatore – 641 018.

C.SARAVANAN, J.

klt

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