IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10394 of 2026
and
W.M.P.Nos.11260 and 11261 of 2026

Sunrose Salini Stores
Represented by its Proprietrix
TMT.PUNITHANIMALROSE No.3/2, Madukkarai
Road, Pillayar Puram Via, Coimbatore 641021.

..Petitioner(s)

Vs

The Deputy State Tax officer-1
The Deputy commercial Tax officer
Kuniyamuthur Assessment circle
CT Building, Dr.Balasundram Road
Coimbatore-641 018

..Respondent(s)

Prayer: This petition is filed under Article 226 of the Constitution of India to call for records from the file of the Respondent in impugned order in GSTIN 33BEKPP4618G1ZG/2017-2018 dated 20.12.2023 and Reference No.ZD331223145018U in GSTIN/ID 33BEKPP4618G1ZG dated 20.12.2023 passed for the F.Y.2017-18 and quash the same as without jurisdiction, arbitrary, erroneous on facts and violative of principles of natural justice, For Petitioner(s): K Sankaranarayanan

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, 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 2**0.12.2023**, which was preceded by a Show Cause Notice in GST DRC-01 dated 2**6.09.2023** 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 20**.12.2023**.

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 11**.03.2026**.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10**0%** of the disputed tax as a condition for *denovo* adjudication.

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

> ***"Accept for payment of 100% tax for denova proceedings."***

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 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.

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 1**00%** 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 2**6.09.2023** together with requisite documents to substantiate the case by treating the impugned Order dated **20.12.2023** as an addendum to the Show Cause Notice dated 2**6.09.2023**

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 **100%** 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.

13.03.2026

Neutral Citation: Yes / No
smn
To:

The Deputy State Tax officer-1
The Deputy commercial Tax officer
Kuniyamuthur Assessment circle
CT Building, Dr.Balasundram Road
Coimbatore-641 018

C.SARAVANAN, J.

smn

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