IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 11473 of 2026
and WMP Nos.12502 & 12504 of 2026

Tvl ANAND POULTRY FORM
Represented by its Proprietor
Rangasamygounder Velusamy
2/228, Velayutham Palayam,
Pillaiappam Palayam Post, Avinashi,
Coimbatore, Tamil Nadu, 641653.

Petitioner(s)

Vs

1. Commercial Tax Officer
Avanashi Road Assessment Circle,
State Tax Officer, Avanashi Road,
Circle, Balasundaram Road, CT
Complex, II Floor, Coimbatore,
Tamil Nadu.

2.The Assistant Commissioner (ST)
Avanashi Road Circle, Coimbatore,
Tamil Nadu.

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned order of the 1st Respondent in GSTIN 33AHTPV4180C1Z3/2021-2022 along with Summary of the Order in Form GST DRC-07 in Reference No. ZD331125411353Z both dated 24.11.2025, quash the same and consequently direct the 1st Respondent to then pass an order after affording a personal hearing to the Petitioner.

For Petitioner(s): Mr. M.Hariharan

For Respondent (s) : Mr. TNC. Kaushik
Additional Government Pleader

ORDER

Mr. TNC. Kaushik, learned Additional Government Pleader takes notice for the Respondents.

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 Additional Government Pleader for the Respondents.

3.The petitioner before this Court is against the impugned order dated 24.11.2025. The impugned order has been passed in absence of the reply to the Show Cause Notice in FORM GST DRC-01 dated 24.09.2025 for the tax period 2021-2022. In our records it is stated that the petitioner was also contacted over phone on 20.11.2025, and the petitioner requested two days' time to file a reply by 21.11.2025. However, the petitioner did not file a reply.

4. The learned counsel for the petitioner drew attention to para 10 of the affidavit filed in support of the writ petition, which reads as under:

10.1 submit that the Petitioner could not file any reply to the Show Cause Notice dated 24.09.2025 in Reference No. ZD3309253129101 or appear for the personal hearing scheduled on 30.09.2025 or respond to the subsequent Reminder Notices scheduling hearing on 21.11.2025, only on account of the auditor being away due to a family emergency. The auditor was in sole possession of the credentials to access the GST portal and all relevant records and documents necessary to file a proper reply. I submit that the said auditor had to urgently travel outstation to attend to a critical family emergency involving a close family member's sudden hospitalization and health crisis, and was therefore completely unavailable and inaccessible during the entire period from late September 2025 through November 2025. Despite being contacted over phone on 20.11.2025 and requesting two days' time, the Petitioner could not file a reply by 21.11.2025 due to continued unavailability of the auditor and the requisite documents. I submit that this was not a willful or deliberate Failure but arose out of genuine circumstances beyond the control of the Petitioner, and the Petitioner had no means to access the portal or prepare a meaningful reply without the auditor's assistance and access to the records maintained by the auditor.

5.The learned counsel for the petitioner submits that the petitioner is exempted from payment of tax in terms of Sl.Nos.5 and 28 to Notification No.2/2017-Central Tax (Rate) New Delhi, 28th June, 2017. The petitioner is willing to pre-deposit 5% of the disputed tax as condition that *denova* adjudication and he has also made an endorsement to that effect in the Court bundle.

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:

> *"Petitioner undertake to deposit 5% on Rs.92,52,198/-. Recording the same, this Hon'ble Court may remand back the matter to the 1st Respondent and thus render Justice".*

7. Recording the above consent given by the Petitioner, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 5% of the disputed tax as 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in FORM GST DRC-01 dated 24.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 24.11.2025 as an addendum to the Show Cause Notice dated 24.09.2025.

9. 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 5% 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.

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

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

25-03-2026

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

To

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Avanashi Road Assessment Circle,
State Tax Officer, Avanashi Road,
Circle, Balasundaram Road, CT
Complex, II Floor, Coimbatore,
Tamil Nadu.

2.The Assistant Commissioner (ST)
Avanashi Road Circle, Coimbatore,
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C.SARAVANAN J.

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