IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10226 of 2026
AND
WMP Nos.11070 & 11072 of 2026

Tvl Shree Vigneswarra Engineering
Rep. by its Proprietor Mr.Vigneshwaran.S,TS-25,
Tiny Sector,Sidco Industrial Estate
Post,Coimbatore, Tamil Nadu 641 021

..Petitioner(s)

Vs

The Assistant commissioner (ST)
Kuniyamuthur Assessment Circle,
Coimbatore Tamil nadu

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Impugned Assessment Order in Ref. No ZD330824231193M dated 27.08.2024 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2019-20 issued by the Respondent herein. from the files of the Respondent herein, QUASH the same, pass such other order or orders as this Honble Court may deem fit and proper in the circumstances of the case .

For Petitioner(s): Ms.Aparna Nandakumar

For Respondent(s): Mrs.P.Selvi, GA

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is disposed of at the admission stage 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 27.08.2024, which was preceded by a Show Cause Notice in GST DRC 01 dated 22.05.2024 issued for the tax period 2019-2020.

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 on 10.03.2026.

5. At this juncture, the learned Counsel for the Petitioner submits that he is ready and willing to pre-deposit 50% of the disputed tax, as a condition for *denovo* adjudication.

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 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in FORM GST DRC-01 dated 22.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 27.08.2024 as an addendum to the Show Cause Notice dated 22.05.2024.

8. 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 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.

9. 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.

10. 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.

11. Needless to state, the amount, if any, paid for or recovered after the

impugned order which was passed on 27.08.2024, shall be adjusted towards the aforesaid pre-deposit.

12. In case no amount has been recovered or amount lesser than 50% of the disputed tax has been recovered or paid for the Petitioner shall deposit the equivalent amount of 50% of the disputed tax as a condition for *denovo* adjudication.

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 Petition is closed.

17-03-2026

Neutral Citation: Yes/No

GV

To

The Assistant commissioner (ST)
Kuniyamuthur Assessment Circle,
Coimbatore Tamil nadu

C.SARAVANAN J.

GV

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