IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11684 of 2026
and
WMP.Nos.12740 and 12742 of 2026

Tvl.FREDDY FISH EVENTS AND
PHOTOGRAPHY
GSTIN 33AOQPV5061A1AZX
Rep. by its Proprietor Venkatesh Vijaymohan
44, Kasthuribai Gandhi Nagar ST 1,
Varadharajapuram, Coimbatore
Tamil Nadu-641 015

..Petitioner(s)

Vs

The Commercial Tax Officer
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore-641 018

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records pertaining to the impugned Order in Form GST DRC 07 bearing reference no. ZD330124135699B/ 2021-2022 dated 29.01.2024 issued by the Respondent and quash the same

For Petitioner(s): Mr.G.Derrick Sam

For Respondent(s): Mr.K.Vasanthamala,
Government Advocate

ORDER

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. In this Writ Petition, the Petitioner has challenged the impugned Order dated **29.01.2024**, which was preceded by a Show Cause Notice in GST DRC-01 dated **27.10.2023** 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 2**9.01.2024**.

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 **23.03.2026**.

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

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

> ***" The Petitioner undertake to deposit 50% of tax demand subject to adjustment of amount already paid"***

7. 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.

8. In case there has been any recovery or any other amount paid by the Petitioner towards the tax liability confirmed vide impugned order dated 29.01.2024, the same shall be set off against the pre-deposit of 50% as ordered above. This shall however be subject to verification by the Respondents.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.10.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 29.01.2024 as an addendum to the Show Cause Notice dated 27.10.2023.

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 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.

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 is disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

27-03-2026

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

VV

To

The Commercial Tax Officer
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore-641 018

C.SARAVANAN, J.

VV

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