



WEB COPY

WP No. 11666 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11666 of 2026

AND

WMP NO. 12723 and 12724 of 2026

Tvl.FREDDY FISH EVENTS AND
PHOTOGRAPHY
GSTIN.33AOQPV5061A1ZX,
Represented 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.Balsundaram 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. ZD3301241356101/2020-2021 dated 29.01.2024 issued by the Respondent and quash the same and pass.

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

For Respondent(s): Mrs.K.Vasanth Mala
Government Advocate



Order

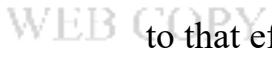
Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

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 **29.01.2024**.

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.



“ The Petitioner undertake to deposit 50% of tax demanded”

8. 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.

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 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.

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.

27-03-2026

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

Vv



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C.SARAVANAN J.

VV

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