



WEB COPY



W.P.No.12483 of 2026

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 02.04.2026

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.12483 of 2026

and

W.M.P.Nos.13648 and 13649 of 2026

M/s.Elsie Industries,  
Represented by its Proprietor  
Moses Thiayagarajan Ravichandran

... Petitioner

Vs.

1.The Deputy State Tax Officer-1,  
Thudiyalur Circle,  
Coimbatore – 18.

2.The Assistant Commissioner (ST) (FAC),  
Thudiyalur Assessment Circle,  
1<sup>st</sup> Floor, Annexure Building,  
CTO Complex,  
Dr.Balasundaram Road,  
Coimbatore – 641 018.

3.The Branch Manager, All Banks,  
Tamil Nadu Mercantile Bank Limited,  
122, Big Bazar Street,  
Coimbatore – 641 001.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for  
issuance of a Writ of Certiorari, to call for the records relating to the  
impugned proceedings of the First Respondent in GSTIN:



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33ADJPR8600H1Z1/2021-2022, culminating in the Assessment Order dated 10.11.2025 passed under Section 73 of the CGST/TNGST Act, 2017, bearing Reference No.ZD331125147951I, along with the consequential FORM GST DRC-07 dated 10.11.2025 and the Rectification Rejection Order dated 26.02.2026 bearing Reference No.ZD330226229471O and to quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice.

For Petitioner : Mr.Samuel Rupesh Rajkumar

For Respondents :  
For R1 and R2 : Mrs.K.Vasanthamala  
Government Advocate

### **ORDER**

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents 1 and 2.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents 1 and 2.



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3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order in GSTIN No.33ADJPR8600H1ZI/2021-2022 along with the consequential order in FORM GST DRC-07 bearing Ref.No.ZD331125147951I dated 10.11.2025 and the Rectification Rejection Order dated 26.02.2026 bearing Reference No.ZD330226229471O. The Assessment Order was preceded by a Show Cause Notice in GST DRC-01 dated 06.08.2025 wherein the Petitioner was also called upon to file a reply by 06.09.2025.

4. The Petitioner was also issued with Reminders on 09.09.2025, 06.10.2025 and 16.10.2025 which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearings. Thus, the impugned Order has been passed.

5. 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 26.03.2026.



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

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

“I consent with payment 10% of the  
disputed tax.”

8. Recording the same, the case is remitted back to the 1<sup>st</sup> Respondent to pass a fresh order subject to the Petitioner depositing 10% of the disputed tax in cash 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 06.08.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 10.11.2025 as an addendum to the Show Cause Notice dated 06.08.2025.



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10. In case the Petitioner complies with the above stipulations, the 1<sup>st</sup> 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 shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 10% 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 1<sup>st</sup> 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 1<sup>st</sup> Respondent shall give due notice to the Petitioner.



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

**02.04.2026**

Neutral Citation : Yes / No

arb

To:

- 1.The Deputy State Tax Officer-1,  
Thudiyalur Circle,  
Coimbatore – 18.
- 2.The Assistant Commissioner (ST) (FAC),  
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**C.SARAVANAN, J.**  
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