IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2026

CORAM

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

W.P.No.10610 of 2026
and
W.M.P.Nos.11501 & 11505 of 2026

Tvl.AP Tec
Represented by its Managing Partner
M.Ananda Kumar
No.4, Om Sakthi Nagar
Chinnavedampatti
Coimabtore
Tamilnadu-641049 ... Petitioner

Vs.

Deputy State Tax Officer-1 (ST),
(also known as Deputy Commercial Tax Officer),
Karumathampatti Assessment Circle,
Coimbatore-iii,
Coimbatore, Tamil Nadu ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records on the file of the respondent herein in GSTIN:33AAWFA2912R1ZX/2019-20 dated 29.08.2024, Order under Section 73 of the TNGST Act, 2017 and the summary of the order in FORM GST DRC-07 both dated 29.08.2024 issued in Reference No.ZD330824282140M and consequential rectification order and summary of rectification/withdrawal order in FORM GST DRC-08 both dated 29.08.2024 issued in Reference No.ZD330824281957 and quash the same.

For Petitioner : Mr.A.NR.Jayaprathap

For Respondent : Mrs.K.Vasanthamala
Govt.Advocate

**ORDER**

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

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the Impugned Order in GST DRC-07 and consequential Rectification order, both dated 29.08.2024, passed under the provisions 73 of the respective GST enactments.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 28.05.2024 has been confirmed, as the petitioner

failed to reply to the said Show Cause Notice.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments, against the impugned order has already expired. The present writ petition has been filed only on 09.03.2026.

6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 50% of the disputed tax confirmed by the impugned order dated 29.08.2024 and he has also made an endorsement to that effect in the court bundle and therefore, the learned counsel seeks one opportunity for de novo adjudication. The said endorsement is extracted hereunder:-

> "*On instructions my client I submit that I am willing to pay 50% of the disputed tax.*"

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 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 impugned Show Cause Notice dated 28.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.08.2024 as an addendum to the aforesaid show cause notice.

9. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh 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.

10. It is needless to state that, before passing any such order, the petitioner shall be heard.

11. The attachment of the petitioner's bank account, if any, shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

12. It is made clear that bank attachment shall be lifted subject to the

deposit of 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.

13. 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.

14. This Writ Petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

18.03.2026

sr
Index:yes/no
Website:yes/no
Neutral Citation : Yes / No

To

Deputy State Tax Officer-1 (ST),
(also known as Deputy Commercial Tax Officer),
Karumathampatti Assessment Circle,
Coimbatore-iii,
Coimbatore, Tamil Nadu

**C.SARAVANAN, J.**

sr

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