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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 11755, 11760 & 11783 of 2026
AND
WMP Nos. 12860, 12861 , 12819, 12820, 12824 & 12827 of 2026

Tvl JRR Associates
Rep by its Proprietor No.3/276, Pattakaranur,
Mettupalayam Taluk, Marudur, Coimbatore 641
113

..Petitioner(s)

Vs

Commercial Tax Officer /State Tax Officer
Inspection 6,
Coimbatore

..Respondent(s)

WP No. 11760 of 2026

Tvl JRR Associates
Rep by its Proprietor No.3/276, Pattakaranur,
Mettupalayam Taluk, Marudur, Coimbatore 641
113

..Petitioner(s)

Vs

Commercial Tax Officer /State Tax Officer
Inspection 6,
Coimbatore

..Respondent(s)

WP No. 11783 of 2026

Tvl.JRR Associates
Rep by its Proprietor,
No.3/276, Pattakaranur,
Mettupalayam Taluk, Marudur,
Coimbatore- 641113.

..Petitioner(s)

Vs

Commercial Tax Officer /

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State Tax Officer, Inspection 6,
Coimbatore 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 entire records relating to the impugned order in Reference No. ZD331224009475P dated 02.12.2024 passed by the Respondent along with annexures and quash the same.

WP No. 11760 of 2026

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the entire records relating to the impugned order in Reference No. ZD331224008881 P dated 02.12.2024 passed by the Respondent along with annexures and quash the same.

WP No. 11783 of 2026

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the entire records relating to the impugned order in Reference No. ZD331224007871P dated 02.12.2024 passed by the Respondent along with annexures and quash the same.

For Petitioner(s) in all cases:Ms.R.Sri Visvapriya

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

COMMON ORDER

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

2. These Writ Petitions are 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.

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3. In these Writ Petitions, the Petitioner have challenged the impugned Orders all dated 02.12.2024, which were preceded by a Show Cause Notice in FORM GST DRC-01 dated 05.08.2024 wherein the Petitioner were called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and, has thus suffered the impugned Orders all dated 02.12.2024.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST Enactments, 2017 against the impugned Orders have already expired long before. However, the present Writ Petitions have 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 following endorsement to that effect in the Court bundle which has been extracted hereunder:-

"I hereby make an endorsement to the effect that the Petitioner will deposit 50% of the disputed tax amount".

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7. Recording the above consent given by the Petitioner, these case are 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. Any amount paid by the Petitioner shall be adjusted towards the aforesaid pre-deposit and the burden of proof is on the Petitioner to discharge the same.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in FORM GST DRC-01 dated 05.08.2024, together with requisite documents to substantiate the case by treating the impugned Order dated 02.12.2024 as an addendum to the Show Cause Notice dated 05.08.2024.

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 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.

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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. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

26.03.2026

Neutral Citation: Yes/No

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C.SARAVANAN J.

GV

To

Commercial Tax Officer /State Tax Officer
Inspection 6,
Coimbatore

WP Nos. 11755, 11760 & 11783 of 2026
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