IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 26-03-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 11553 of 2026**
**and**
**WMP Nos.12605 & 12607 of 2026**

Shree Maharaja Super Market
REP BY ITS PARTNER
Sri. MANTHIRAMOORTHI
NO.369/1A-2, UDAYAR STREET,
CHETTIPALAYAM MAIN ROAD,
PANCHAYAT OFFICE, MALUMICHAMPATTI,
MADUKARAI, COIMBATORE 641021

..Petitioner(s)

Vs

The Deputy State Tax Officer II,
Podanur Assessment Circle, Coimbatore.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records of the respondent herein in GSTIN - 33ADQFS5021C1ZC/2021-22 and quash the proceeding dated 12.12.2025 passed therein.

For Petitioner(s): Mr. B. Raveendran

For Respondent(s): Ms. Amirtha Poonkodi Dinakaran,
Government Advocate

**ORDER**

Ms. Amirtha Poonkodi Dinakaran, 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, by remitting back the case to the Respondent to pass a fresh order, insofar as the Petitioner has disputed the tax liability, though admitting certain defects pointed out in the notice, as reflected in the Impugned Order dated 12.12.2025 (i.e., Rs.13,49,586/-).

3. The Petitioner is before this Court against the Impugned Order dated 12.12.2025, whereby proposal in Show Cause Notice dated 02.06.2025 has been confirmed on the ground that the Petitioner was filed a reply but failed to appear on personal hearing.

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 long before. However, the present Writ Petition has been filed only on 18.03.2026, but within condonable period of limitation.

5. In view of the above, the Petitioner shall pay the entire disputed tax as stated in the Impugned Order dated 12.12.2025, together with the requisite documents to substantiate the defence by treating the Impugned Order dated 12.12.2025 as addendum to the Show Cause Notice dated 02.06.2025.

6. In case the Petitioner complies with the above stipulations, the Impugned Order dated 12.12.2025 is set aside and the case is remitted back to the Respondent to pass a fresh order on merits, after affording an opportunity of being heard to the Petitioner, and thereafter proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of thirty (30) days of such reply/pre-deposit.

7. 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.

8. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

9. Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner.

10. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are also closed.

**26-03-2026**

Neutral Citation: Yes/No
klt

**C.SARAVANAN, J.**

klt

To

The Deputy State Tax Officer II,
Podanur Assessment circle,
Coimbatore.

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