



WEB COPY

WP No. 11541 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11541 of 2026

and

WMP Nos.12586 & 12588 of 2026

Tvl Sree Sakthi Petrofil,
GSTIN. 33ACVPJ6185G1Z6,
Represented by its Proprietrix
Ramachandran Jamunavathy,
49/1, Mettupalayam Road, Coimbatore,
Coimbatore, Tamil Nadu - 641 041.

..Petitioner(s)

Vs

The Assistant Commissioner
Vadavalli, Coimbatore- II,
Coimbatore- 641 018.

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records pertaining to the impugned Order in Form GST DRC-07 bearing reference no. ZD330925031156I/2021-2022 dated 02.09.2025 issued by the Respondent and quash the same.

For Petitioner(s):

Mr. S.Arvinth

For Respondent(s):

Mr. T.N.C. Kaushik,
Additional Government Pleader

**ORDER**

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Mr. T.N.C. Kaushik, learned Additional Government Pleader, 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the Impugned Order dated 02.09.2025, which was preceded by a Show Cause Notice in Form GST DRC – 01, dated 18.07.2025, wherein the Petitioner was 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 Order dated 02.09.2025.

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.



5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

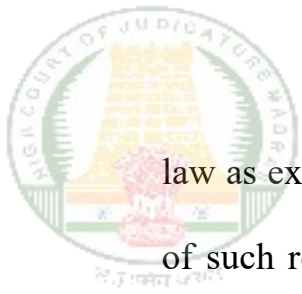
6. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

*“Petitioner undertakes to pay 25% of the tax demand
vide order dated 02.09.2025”*

7. Recording the above submission, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice dated 18.07.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 02.09.2025 as an addendum to the Show Cause Notice dated 18.07.2025.

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 25% 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. Consequently, connected miscellaneous petitions are also closed.

26-03-2026

Neutral Citation: Yes/No
klt



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To
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The Assistant Commissioner
Vadavalli, Coimbatore- II,
Coimbatore- 641 018.



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C.SARAVANAN, J.

klt

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