



WEB COPY

WP No. 11938 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11938 of 2026

&

WMP Nos. 13030 & 13031 of 2026

M/s.T.M.S Traders
(Rep by its Proprietor Mr.Ramalingam
Aiegounder)
5/59, Pichanur,
Rangasamuthram,
Coimbatore 641105

..Petitioner

Vs

The State Tax Officer (FAC)
Perur Circle, Coimbatore.

..Respondent

Prayer: Writ Petition filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records in the Impugned Order passed by the Respondent in form GST DRC 07 vide Order Ref No. ZD331225438072S along with its accompanying detailed order, both dated 30.12.2025 and quash the same.

For Petitioner: Mr. K.G.Jayasuriya

For Respondent: Mr.C.Harsharaj, Spl. G.P.

ORDER

Mr.C.Harsharaj, learned Special 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 30.12.2025, which was preceded by a Show Cause Notice in Form GST DRC-07 dated 04.10.2025 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 30.12.2025.

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 24.03.2026.

5. 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 *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:-

WEB COPY

“Agreed to pay 10% “

7. Recording the above consent given by the Petitioner, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% 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 in Form GST DRC-07 dated 04.10.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 30.12.2025 as an addendum to the Show Cause Notice dated 04.10.2025.

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 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 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.

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

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

30-03-2026

Neutral Citation: Yes/No
GV



WP No. 11938 of 2



To
WEB COPY

The State Tax Officer (FAC)
Perur Circle, Coimbatore.



WEB COPY

WP No. 11938 of 2



C.SARAVANAN J.

GV

**WP No. 11938 of 2026
&
WMP NOs. 13030 & 13031 OF 2026**

30-03-2026