



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-04-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 12874 of 2026
and WMP No. 14072 & 14073 of 2026**

M/s.MMT Transports
Partnership firm Rep by its Partners,
657, Crosscut Road, North Coimbatore,
Tamil Nadu 641 012

Petitioner(s)

Vs

State Tax Officer
Ram Nagar Circle, Coimbatore.

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records culminating in the Impugned Assessment Order dated 19.08.2024 bearing Reference No. ZD330824156200R passed by the Respondent, quash the same and consequently direct the Respondent to forthwith refund and/or restore the sum of Rs.3,86,417/- (Rupees Three Lakhs Eighty Six Thousand Four Hundred and Seventeen only) or such amount as has been debited/recovered from the Petitioner's Electronic Cash/Credit Ledger pursuant to the Impugned Order, together with applicable statutory interest.

For Petitioner(s): Mr.Athiban Vijay AK

For Respondent(s): Mrs.P.Selvi
Government Advocate



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ORDER

Mrs.P.Selvi, 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.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 19.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.05.2024 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 19.08.2024.

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 30.03.2026.



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5. At this stage, the learned counsel for the Petitioner fairly concedes that the Petitioner is willing to deposit 50% of the disputed tax amount, less any amount already recovered towards tax liability and he has also made an endorsement to that effect in the Court bundle which has been extracted hereunder:-

“On instructions of client, I have no objection for deposit of 50% less an amount of Rs.3,86,417/- that has been recovered already.”

6. 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 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 24.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 19.08.2024 as an addendum to the Show Cause Notice dated 24.05.2024.



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8. 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.

9. 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.

10. 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.

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



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

07-04-2026

Index: Yes/No
Speaking/Non-speaking order
Internet: Yes
Neutral Citation: Yes/No
ssr



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To

The State Tax Officer
Ram Nagar Circle, Coimbatore.

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C.SARAVANAN J.

SSR

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