IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12504 of 2026
and
WMP Nos.13677 & 13678 of 2026

Tvl Shree Sai Engineers
Rep. by its Proprietor Mr. Arulmani.R,
68/6, Kunni Naicken Thottam,
Chinnavedampatti, Coimbatore,
Tamil Nadu-641 006

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Saravanampatti West Assessment Circle,
Coimbatore, Tamil Nadu

..Respondent(s)

PRAYER:

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the Impugned Assessment Order in Ref. No ZD331025137164V dated 14.10.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2021-22 from the files of the respondent herein and to quash the same.

For Petitioner(s): Mrs. Aparna Nandakumar

For Respondent(s): Ms.P.Selvi, Government Advocate

ORDER

Ms.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 14.10.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 01.08.2025 wherein the Petitioner was called upon to file a reply by 30.08.2025. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 14.10.2025.

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. The present Writ Petition has been filed only on 26.03.2026.

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 an following endorsement to that effect in the Court bundle which has been extracted hereunder:-

"The petitioner agrees to deposit 25% of the disputed tax".

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 in GST DRC-01 dated 01.08.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 14.10.2025 as an addendum to the Show Cause Notice dated 01.08.2025.

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. Connected Writ Miscellaneous Petitions are closed.

06-04-2026

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

MFA

To

The Assistant Commissioner (ST)
Saravanampatti West Assessment Circle,
Coimbatore, Tamil Nadu

C.SARAVANAN, J.

MFA

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