



WEB COPY

WP No. 12495 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12495 of 2026

and

WMP Nos.13665 & 13667 of 2026

Tvl.Sri Vari Industries,
GSTIN 33BAYPS8556C1Z2
Rep. by its Proprietor Subha,
780/578, Mettupalayam Road,
R S Puram, Coimbatore,
Tamilnadu-641001

..Petitioner(s)

Vs

The Assistant commissioner (ST)(FAC)
R.S.Puram Coimbatore II,
Coimbatore-641 018

..Respondent(s)

PRAYER:

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, and call for the records pertaining to the impugned Order in Form GST DRC 07 bearing reference no. ZD331223257641O/ 2017-2018 dated 29.12.2023 issued by the Respondent and to quash the same

For Petitioner(s):

Mr.S.Durairaj

For Respondent(s):

Ms.Amirtha Poonkodi Dinakaran
Government Advocate



ORDER

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Mrs.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.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 29.12.2023, which was preceded by a Show Cause Notice in GST DRC-01 dated 28.09.2023 wherein the Petitioner was called upon to submit a reply. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 29.12.2023.

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 100% 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 undertakes to deposit 100% of the disputed tax demand stated in the impugned order”

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 100% 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. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned order, shall be adjusted towards the aforesaid pre-deposit of 100% as ordered above. This will be however subject to verification by the Respondent.

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.

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10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 100% 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



WP No. 12495 of 2



To

The Assistant commissioner (ST)(FAC)
R.S.Puram Coimbatore II,
Coimbatore-641 018



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C.SARAVANAN, J.

MFA

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