IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12507 of 2026
and
W.M.P.Nos.13680 and 13682 of 2026

Annabeth Foams,
Represented by its Partner
Davidson Franklin ... Petitioner

Vs.

The Deputy State Tax Officer-II/
The Deputy Commercial Tax Officer,
Podanur Assessment Circle,
Office of the Assistant Commissioner (ST),
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore – 641 018. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records from the file of Respondent in impugned order in GSTIN: 33ABPFA4599Q1ZH/2022-2023 dated 01.06.2024 and Reference No.ZD330624002319P in GSTIN/ID : 33ABPFA4599Q1ZH dated 01.06.2024 passed for the F.Y.2022-2023 and quash the same as illegal, arbitrary and violative of principles of natural justice.

For Petitioner : Mr.K.Sankaranarayanan

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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. Learned counsel for the Petitioner consents pre-deposit 50% of the disputed tax less any amount already recovered towards the tax liability confirmed vide impugned Order dated 01.06.2024. Consent of the learned counsel for the Petitioner stands recorded, which reads as under:-

> "Agreed for 50% of tax as pre-deposit. Already 86% of tax was recovered. If not recovered willing to deposit 50% of tax."

4. Recording the same, this case is remitted back to the Respondent to pass a fresh order on merits.

5. Needless to state, the amount that is said to have been recovered on 20.09.2024 for a sum of Rs.7,47,090/- which approximately transcribes to 86% of the disputed tax shall be verified by the Respondent in case the amount in excess of 50% has been already recovered on the date mentioned above, no further pre-deposit will be required.

6. In case the Petitioner is unable to convince the same, the Petitioner shall deposit 50% of the disputed tax confirmed by the impugned Order as a condition for *de novo* adjudication of the demand confirmed by the impugned Order.

7. Recording the same, the case is remitted back to the Respondent to pass a fresh order 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 08.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 01.06.2024 as an addendum to the Show Cause Notice dated 08.12.2023.

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 shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to deposit of 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.

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.

02.04.2026

Neutral Citation : Yes / No

arb

To:

The Deputy State Tax Officer-II/
The Deputy Commercial Tax Officer,
Podanur Assessment Circle,
Office of the Assistant Commissioner (ST),
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore – 641 018.

C.SARAVANAN, J.

arb

W.P.No.12507 of 2026
and
W.M.P.Nos.13680 and 13682 of 2026

02.04.2026