IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12737 of 2026
and
W.M.P.Nos.13927 and 13928 of 2026

M/s.S.A.Enterprises,
Represented by its Proprietor
Ibrahim Hakkim ... Petitioner

Vs.

The State Tax Officer,
Office of the Commercial Tax Officer,
Ramnagar Assessment Circle,
Coimbatore. ... 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 of the Respondent in the Impugned Order in GSTIN : 33AFXPH0852B1ZO/2021-2022 dated 18.12.2025 along with consequential order in Form DRC-07 bearing a Ref.No.ZD3312252849552 dated 18.12.2025 for the Period 2021-2022 and quash the same as it is being contrary to the provision of CGST Act, 2017.

For Petitioner : Mr.K.Vignesh Kumar

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission 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 in GSTIN : 33AFXPH0852B1ZO/2021-2022 along with summary of the order in FORM GST DRC-07 bearing Ref.No.ZD3312252849552, both dated 18.12.2025 passed by the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 23.08.2025 wherein the Petitioner was also called upon to file a reply by 23.09.2025.

4. The Petitioner was also issued with Reminders on 29.09.2025, 28.10.2025 and 05.11.2025 which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearings. Thus, the impugned Order has been passed.

5. 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 27.03.2026.

6. 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 *de novo* adjudication and has also made an endorsement to that effect in the Court Bundle.

7. Recording the same, the case is remitted back to the Respondent to pass a fresh order 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 GST DRC-01 dated 23.08.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 18.12.2025 as an addendum to the Show Cause Notice dated 23.08.2025.

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 shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 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. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

02.04.2026
(2/2)

Neutral Citation : Yes / No

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To:

The State Tax Officer,
Office of the Commercial Tax Officer,
Ramnagar Assessment Circle,
Coimbatore.

C.SARAVANAN, J.

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