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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 13117 of 2026 and
WMP.Nos. 14368,14369 of 2026

Tvl.Shree Durga Enterprises
(Represented by its Proprietor Shri. Sathish
Kumar),No.65, Kongu Nagar, Ramanadhapuram,
Coimbatore,Tamil Nadu - 641045.

..Petitioner(s)

Vs

1. The State Tax Officer
   P.N.Palayam Assessment Circle,
   2nd Floor, Commercial Taxes Offices Building,
   Coimbatore- 641 018.
2. The Deputy Commissioner (Appeals)- GST
   Commercial Taxes Buildings, Dr.
   Balasundaram Road,
   Coimbatore - 641 018.

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India calling for the records relating to the impugned order bearing Ref. No. GSTIN 33APHPK3656E1Z2/ 2019-2020 date 13.08.2024 along with summary of the order in Form DRC 07 Ref. No. ZD3308241090200 dated 13.08.2024 passed by the 1st Respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice and also in violation of Articles 14, 19 (1) (g) and 265 of the Constitution and thus render justice.

For Petitioner(s): G Natarajan
N.asmitha
S.mohammed Zuhayr

For Respondent(s): Mrs. K. Vasanthamala, GA

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ORDER

Mrs. K. Vasantha Mala, the learned Government Advocate takes notice on behalf of 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. The petitioner is before this Court against the impugned order dated 13.08.2024 passed by the first respondent after the petitioner's appeal against the aforesaid order rejected by the second respondent by an order dated 15.04.2025. It is noticed that the first mentioned order which is passed in the absence to the reply to the Show Cause Notice dated 14.05.2025. The appeal that was also filed before the office of the second respondent was beyond two days of the condonable period of the limitation. Therefore, the petitioner is a small trader who has suffered the impugned order in the absence of proper reply to the Show Cause Notice and proper advice.

4. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 15**%** of the disputed tax as a condition for *denovo* adjudication.

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5. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

> ***"On behalf of the petitioner, we undertake that a sum of 15% of tax demand shall be deposited as per-condition for remand"***

6. Recording the above consent, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing **15%** 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 1**4.05.2024** together with requisite documents to substantiate the case by treating the impugned Order dated 1**3.0.2024** as an addendum to the Show Cause Notice dated 1**4.05.2024.**

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.

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9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing **15%** 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.

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

09-04-2026

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

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To

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C.SARAVANAN, J.

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