IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13886 of 2026
and
WMP Nos.15115 & 15117 of 2026

M/s.CANPLY INDIA PRIVATE LIMITED
(Represented by its Director M.J.Robert)
1/13-A, New Thillai Nagar,
P N Pudur Post, Coimbatore, Tamil Nadu-641007

..Petitioner(s)

Vs

The State Tax officer
Vadavalli Assessment Circle,
Coimbatore-18

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records on the files of the Respondent herein in FORM GST DRC-07 with Reference No ZD3308242875516 dated 30.08.2024 along with detailed order in GSTIN 33AAECC9818M1ZA/ 2019-2020 dated 30.08.2024, for the tax period APR 2019 - MAR 2020 and quash the same.

For Petitioner(s): Mr. A.P. Karrenthan,
for Ms. S.Vishnu Priya and
Ms. K. Siri Chandana

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

ORDER

Mrs. P. Selvi, the 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. The Petitioner is before this Court against the Impugned Order dated 30.08.2024. The Impugned Order has been passed *ex parte* in the absence of reply to the Show Cause Notice issued under GST DRC-01 dated 28.07.2023 for the tax period of April 2019 to March 2020.

4. It appears that the Petitioner had filed an appeal in Form GST APL-01 before the Appellate Authority on 27.11.2024 and it was withdrawn by filing Form GST APL-01W, on 22.03.2025, as the Petitioner wanted to settle the dispute under the amnesty scheme under Section 128A of the respective GST Enactments.

5. The Petitioner has paid the outstanding disputed tax liability with a view to settle the dispute under Section 128A of the respective GST

Enactments. However, the Petitioner had not so far filed any application to settle the dispute under the amnesty scheme.

6. The learned counsel for the Petitioner submitted that if the Petitioner is given one more opportunity, the Petitioner will submit the explanation in his case.

7. The learned Government Advocate for the Respondent has no objection to the same.

8. Recording the above consent, the impugned order is set aside and the case is remitted back to the Respondent for fresh consideration, subject to the petitioner filing a proper reply to the Show Cause Notice dated 28.07.2023, within a period of thirty (30) days from the date of receipt of a copy of this order.

9. In case the Petitioner complies with the above stipulations, the Respondent shall pass a fresh orders 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/lifted.

10. It is made clear that bank attachment shall be lifted subject to the reply submitted by the Petitioner 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 Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law, as if this Writ Petition had been dismissed *in limine* today.

12. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

13. With the above observations, the Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petition is also closed.

10-04-2026

Neutral Citation: Yes/No

klt

To

The State Tax officer
Vadavalli Assessment Circle,
Coimbatore-18

C.SARAVANAN, J.

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