IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.13492 of 2026
and
W.M.P.Nos.14745 & 14747 of 2026

Tvl. P.R.P Enterprises
Rep. by its Prop. P.Kamaraj
3/127, Eattiyar Estate,
Sholayur Post, Valparai,
Coimbatore – 642 124. ... Petitioner

Vs.

The State Tax Officer,
Valparai Assessment Circle,
Main Road, Valparai – 642 127. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent in his proceedings in GSTIN:33CRMPK4102N1ZP/2020-21 dated 21.02.2025 and quash the same.

For Petitioner : Mr.S.Ramanathan

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Assessment Order dated 21.02.2025 passed by the respondent for the Assessment Year 2020-2021.

4. By the impugned order, the demand proposed in the Show Cause Notice (DRC-01) dated 23.11.2024 was confirmed, as the petitioner failed to reply to the said notice.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments against the impugned order has already expired. The present writ petition has been filed only on 02.04.2026.

6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 25% of the disputed tax confirmed by the impugned order, and therefore, the learned counsel seeks one opportunity for *de novo* adjudication. The learned counsel also made an endorsement in the bundle to the following effect:

"Willing to pay 25% of disputed tax for remand"

7. The Learned Government Advocate for the respondent would submit that he has no objection to the same, subject to the petitioner depositing the aforementioned amount.

8. Recording the above consent of the learned counsel for the petitioner and the Learned Government Advocate for the respondent, the case is remitted back to the respondent to pass a fresh order on merits, subject to the petitioner depositing 25% of the disputed tax, either 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. Any amount already deposited shall be adjusted towards the said 25% deposit.

9. The petitioner shall also file a reply to the impugned Show Cause Notice dated 23.11.2024 within the aforesaid period, along with the requisite documents to substantiate their case, treating the impugned Order dated 21.02.2025 as an addendum to the said notice.

10. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh 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.

11. It is needless to state that, before passing any such order, the petitioner shall be heard.

12. The attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

13. It is made clear that bank attachment shall be lifted, subject to the deposit of 25% 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.

14. 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.

15. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

09.04.2026

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Neutral Citation : Yes / No

To

The State Tax Officer,
Valparai Assessment Circle,
Main Road, Valparai – 642 127.

C.SARAVANAN, J.

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W.P.No.13492 of 2026

09.04.2026