



WEB COPY

WP No.13681 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.04.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No.13681 of 2026

and

W.M.P.Nos.14964 &14965 of 2026

SRI SAI WEIGH BRIDGE

Represented by its Proprietor

Mrs.C.Komal

No.585/2, Kara Kavundampalayam Village

Avinashi Taluk

Coimbatore 641653.

...Petitioner

Vs

The Deputy State Tax Officer/

The Deputy Commercial Tax Officer

O/o.the Assistant Commissioner (ST)

Srinivasapuram, Near Animal

Husbandry Hospital

Avinashi 641 654.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records from the file of the respondent in impugned assessment order GST No:33DCKPK7455N1ZZ/2019-2020 dated 15.07.2024 and Reference No.ZD3307241794751 IN GSTIN/ID:33DCKPK7455N1ZZ dated 15.07.2024 passed for the F.Y.2019-20 and quash the same as arbitrary, erroneous on facts and violative of principles of natural justice.



For Petitioner(s): Mr.K.Sankaranarayanan

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

ORDER

Mrs.P.Selvi, 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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 15.07.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 02.03.2024 wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order dated 15.07.2024.

4. 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 long before. However, the present Writ Petition has been filed only on 06.04.2026.



5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle which has been extracted hereunder:-

“Agreed for 50% of tax payment.”

6. Recording the above consent given by the Petitioner, the case is remitted back to the Respondent to pass a fresh order on merits 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 02.03.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 15.07.2024 as an addendum to the Show Cause Notice dated 02.03.2024.

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.

WEB COPY

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

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. Consequently, connected Writ Miscellaneous Petitions are closed.

10.04.2026
(1/2)

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



To

The Deputy State Tax Officer/
The Deputy Commercial Tax Officer
O/o.the Assistant Commissioner (ST)
Srinivasapuram, Near Animal
Husbandry Hospital
Avinashi 641 654.



WEB COPY

WP No.13681 of 2



C.SARAVANAN, J.

dna

WP No.13681 of 2026
and
W.M.P.Nos.14964 &14965 of 2026
(1/2)

10.04.2026



WEB COPY

WP No.13681 of 2

