IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13564 of 2026
AND
WMP Nos. 14832, 14833 of 2026

Ms Topaz Steels
Rep by Managing Partner Mr.Misbah VP,
No.12/283 A,
Kumaran Nagar,
Ganesapuram,
Coimbatore,
Tamil Nadu, 641107.

..Petitioner(s)

Vs

The State Tax officer
Office of the Commercial Tax officer
Annur Assessment circle
commercial Taxes Annexure buildings
Dr.Balasundaram Road
Coimbatore
Tamilnadu-641 018

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India to call for the records on the files of the Respondent in the impugned order vide GSTIN 33AAPFT6662A1Z5/2021-22 dated 28.11.2025 along with summary order in FORM GST DRC 07 vide ref no. ZD331125497985U dated 28.11.2025 for the tax period 2021 - 22 to quash the same and direct the Respondent to recredit the amount of Rs. 13,35,420/- recovered from the Petitioners electronic credit ledger.

For Petitioner(s): Ms.Lavanya P.R.

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran, GA

ORDER

Ms. Amirtha Poonkodi Dinakaran, 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 in Form GST DRC 07 dated 28.11.2025 and detailed order dated 28.11.2025 whereby the Petitioner has been imposed with tax liability of Rs.2,78,39,662/-.

4. The specific case of the Petitioner is that the Petitioner had opted to file quarterly returns in terms of proviso to Section 39(1) r/w Rule 61 and that the Petitioner had filed the Returns during the months of June, September, December 2021 and March 2022 and that the entire disputed tax stands discharged.

5. However it is the contention of the Respondent that the Petitioner has not filed Returns for the other months and therefore, demand has been confirmed.

6. A Perusal of the impugned order and that the screen shot from the web portal regarding the tax liability as per the GSTR 1 and 3B *prima facie* indicates that the Petitioner's has discharged the tax liability for the entire period in four quarterly instalments for period under proviso to Section 39 (1) r/w Rule 61 r/w Notification No.82/2020 dated 10.11.2020.

7. Since the impugned order has been passed exparte, the Petitioner may give a proper reply within a period of 30 days from the date of receipt of a copy of this order. Respondent shall thereafter proceed to pass an order after hearing the Petitioner.

8. Considering the same, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner filling a proper reply within a period of thirty (30) days from the date of receipt of a copy of this order.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form DRC-01 dated 22.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 28.11.2025 as an addendum to the Show Cause Notice dated 22.09.2025.

10. 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 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner filing proper reply 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.

12. 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.

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

14. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

Neutral Citation: Yes/No **08-04-2026**

GV **(½)**

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C.SARAVANAN J.

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(1/2)