



WEB COPY

WP No. 13564 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP NO. 13566 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 for issuance of a Writ of Certiorarified Mandamus to call for the records on the files of the Respondent in the impugned order vide GSTIN 33AAPFT6662A1Z5/2021-22 dated 27.12.2025 along with summary order in FORM GST DRC 07 vide ref no. ZD3312254147988 dated 27.12.2025 for the tax period 2021 - 22 to quash the same and direct the Respondent to pass DE NOVO orders

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. Learned counsel for the Petitioner submits that the Petitioner will deposit 10% of the disputed tax, less any amount already recovered and the same may be subject to verification.

4. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

“10% will be paid”

5. 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 10% 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 and **subject to Petitioner filing a reply to the**



Show Cause Notice by treating the impugned order as an addendum to the Show Cause Notice dated 28.09.2025.

WEB COPY

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 28.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 27.12.2025 as an addendum to the Show Cause Notice dated 28.09.2025.

7. In case any amount in excess of 10% has already been recovered, no further pre-deposit is required for the purpose of *denovo* adjudication.

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 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.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% 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. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

08-04-2026
(2/2)

Neutral Citation: Yes/No

GV



WEB COPY

WP No. 13564 of 2



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



WEB COPY

WP No. 13564 of 2



C.SARAVANAN J.

GV

**WP NO. 13566 OF 2026
AND
WMP Nos. 14832 & 14833 of 2026**

**08-04-2026
(2/2)**