**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED: 10.04.2026**

**CORAM**

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No.13686 of 2026**
**and**
**W.M.P.Nos.14969 & 14970 of 2026**

SRI SAI WEIGH BRIDGE
Represented by its Proprietor
Mrs.C.Komal
No.585/2, Kara Kavundampalayam Village ...Petitioner
Avinashi Taluk
Coimbatore 641653.

Vs

The State Tax Officer (FAC)
The Commissioner Tax Officer
O/o.the Assistant Commissioner (ST)
Avinashi Circle, Covai Main Road
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 GSTIN No:33DCKPK7455N1ZZ dated 21.04.2025 and Reference No.ZD330425145215P in GSTIN/ID:33DCKPK7455N1ZZ dated 21.04.2025 passed for the F.Y.2022-23 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 21.04.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 18.03.2024 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 21.04.2025.

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 25% 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 to pay 25% of tax."***

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 25% 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 18.03.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.04.2025 as an addendum to the Show Cause Notice dated 18.03.2024.

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.

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

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**
**(2/2)**

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

**To**

The State Tax Officer (FAC)
The Commissioner Tax Officer
O/o.the Assistant Commissioner (ST)
Avinashi Circle, Covai Main Road
Srinivasapuram, Near Animal
Husbandry Hospital
Avinashi 641 654.

**C.SARAVANAN, J.**

dna

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