



WEB COPY

WP No. 14195 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14195 of 2026

and

WMP.Nos.15433 & 15434 of 2026

M/s. S.I.Pneumatic Solution, Represented by its
Proprietor Khadarbatcha Rahman Beebee, 26,
Nedunchezean Street, Rathinapuri,
Coimbatore – 641 027.

..Petitioner(s)

Vs

The Deputy State Tax Officer - 2
Office of the Deputy Commercial Tax Officer
Thudiyalur Assessment Circle, Coimbatore.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records on the files of Respondent in Impugned Order vide GSTIN:33AMSPR6032R1Z7/2021-2022 dated 05.11.2025 along with consequential order in Form GST DRC-07 bearing a Ref No.:ZD3311250594610 dated 05.11.2025 for the tax period 2021-2022 and quash the same as arbitrary, against the principles of natural justice.

For Petitioner(s): Mr.S.Kannan

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate



ORDER

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Mrs.K.Vasanthamala, 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 05.11.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.08.2025 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 05.11.2025.

4. The Petitioner was also issued with Reminder on 26.09.2025, 15.10.2025 and 23.10.2025 which called upon the Petitioner to file a reply and to appear for a personal hearing. However, the Petitioner neither filed any reply nor appeared for the personal hearing despite multiple opportunities. Thus, the impugned Order has been passed.





9. 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.

10. 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.

11. 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.

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



13. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

15-04-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

The Deputy State Tax Officer - 2

Office of the Deputy Commercial Tax Officer

Thudiyalur Assessment Circle, Coimbatore.



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C.SARAVANAN, J.

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(4/4)