



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14187 of 2026

and

WMP.Nos.15421 & 15423 of 2026

Ms.Blue Tech International
Represented by its Proprietor,
Kather Basha Sheik Ismail,
SF 489, Site No.2,
Marutham Nagar, Nallampalayam Main Road,
Sanganur, Ganapathy,
Coimbatore 641006.

..Petitioner(s)

Vs

The Deputy State tax officer
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: 33ELUPS7050B1ZV /2021 - 2022 dated 31.10.2025 along with consequential order in Form GST DRC-07 bearing a Ref No ZD331025372731N dated 31.10.2025 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

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 31.10.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 11.08.2025 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner did not take advantage of the same and has thus, suffered the impugned Order dated 31.10.2025.

4. The Petitioner was also issued with Reminder on 18.09.2025, 09.10.2025 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.



5. 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. The present Writ Petition has been filed only on 08.04.2026.

6. 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. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle which is extracted hereunder:-

“I accept to pay 25% of the disputed tax and remand back the matter to the proper officer.”

7. Recording the same, 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 11.08.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 31.10.2025 as an addendum to the Show Cause Notice dated 11.08.2025.



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

Office of the Deputy commercial Tax officer

Thudiyalur Assessment circle

Coimbatore



C.SARAVANAN, J.

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