



W.P.No.13623 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.13623 of 2026

and

W.M.P.Nos.14906 & 14907 of 2026

Bullmenn Motors,
Rep by its Partner
SF-1, Parsn Anira,
Nanjundapuram Road,
Ramanathapuram,
Coimbatore - 641 036

... Petitioner

Vs.

Assistant Commissioner (ST),
Trichy Road Circle,
Coimbatore - 641 018.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the entire records relating to the impugned order in Reference No. ZD331225121961P dated 08.12.2025 passed by the respondent along with annexures and quash the same.



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For Petitioner : M/s.R.Sri Visvapriya

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 08.12.2025 passed under Section 73 of the respective GST enactments for the tax period 2021-2022.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 24.09.2025 was confirmed due to the absence of a reply from the petitioner to the said notice.



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5. It is noticed that the petitioner has admitted that an application was filed before the respondent for rectification of the impugned order, which was rejected by an Order dated 23.03.2026.

6. The learned counsel for the petitioner appears through video conference and submits that the petitioner is willing to deposit 10% of the disputed tax confirmed by the impugned order, and therefore, the learned counsel seeks one opportunity for *de novo* adjudication.

7. The Learned Government Advocate for the respondent would submit that he has no objection to the same, subject to the petitioner depositing the aforementioned amount.

8. Recording the above consent of the learned counsel for the petitioner and the Learned Government Advocate for the respondent, 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, either 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.



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9. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 24.09.2025, along with the requisite documents to substantiate their case, treating the impugned Order dated 08.12.2025 as an addendum to the said notice.

10. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh 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.

11. It is needless to state that, before passing any such order, the petitioner shall be heard.

12. The attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

13. It is made clear that bank attachment shall be lifted, subject to the deposit of 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



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amount demanded under the impugned order.

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14. 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.

15. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

09.04.2026

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Neutral Citation : Yes / No

To

The Assistant Commissioner (ST),
Trichy Road Circle,
Coimbatore - 641 018.



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C.SARAVANAN, J.

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