IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14462 of 2026
AND
WMP No.15674, 15677 of 2026

Tvl.Nunes Instruments
Rep. by its Proprietor Mr. Sebastian Francis Nunes,
11A/1,11A/2,Sundaram Street,
Coimbatore,
Tamil Nadu-641 027 ..Petitioner

Vs

The State Tax Officer
Gandhipuram Circle,
Coimbatore, Tamil Nadu ..Respondent

PRAYER : Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Impugned Assessment Order in Ref. No. ZD3310251621860 dated 16.10.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2021-22 from the files of the Respondent herein, QUASH the same.

For Petitioners(s): Ms.Srinidhi S

For Respondent(s): Mrs.K.Vasanthamala, GA

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

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. The Petitioner is before this court against the impugned order dated 16.10.2025 whereby the proposal in Show Cause Notices in DRC 01 dated 16.06.2025 has been confirmed in the absence of a reply, for the tax period 2021-2022.

4. Learned counsel for the Petitioners would submit that *post facto* a sum of Rs.3,75,380/- has been recovered from the Petitioners' Electronic Liability Ledger.

5. Learned Government Advocate for the Respondents is unable to confirm the same.

6. Learned counsel for the Petitioners fairly concedes that the Petitioners will deposit 25% of the disputed tax, less any amount recovered, as mentioned above.

7. The learned counsel for the Petitioner has also made the following

endorsement to that effect in the Court bundle which have been extracted hereunder:-

> ***The Petitioner agrees to pay 25% of the disputed tax amount subject to verification of the amount already recovered on 21.01.2026 and 25.02.2026.***“.

8. Recording the above consent given by the Petitioner, this case is remitted back to the Respondent to pass fresh order on merits subject to the Petitioner depositing 25% of the disputed tax in the Impugned Order challenged in this Writ Petition, 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.

9. In case the Petitioner is unable to convince the Respondent about the recovery towards the tax demand confirmed by the impugned order, the Petitioner shall deposit 25% of the disputed tax.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form DRC 01 dated 16.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 16.06.2025 as an addendum to the Show Cause Notices dated 16.06.2025.

11. 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.

12. 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 Petitioners not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

13. 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.

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

15. Any amount recovered or already paid by the Petitioner shall be

adjusted towards the disputed tax.

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

No costs. Connected Miscellaneous Petitions are closed.

Neutral Citation: Yes/No **16-04-2026**

(2/2)

GV

To

The State Tax Officer
Gandhipuram Circle,
Coimbatore, Tamil Nadu

C.SARAVANAN J.

GV

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