IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14456 of 2026
AND
WMP Nos. 15666 & 15667 of 2026

Tvl.Om Muruga Steels,
Rep. by its Proprietor Mr. Vethanayagam
Swaminathan,
157A, Sanganoor Main Road,
Coimbatore, Tamil Nadu-641 006

..Petitioners(s)

Vs

1. The Assistant Commissioner (ST)
   Ganapathy Assessment Circle,
   Coimbatore, Tamil Nadu
2. The Commercial Tax Officer
   Ganapathy Assessment Circle,
   Coimbatore, Tamil Nadu

..Respondent(s)

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 ZD330125306187R dated 31.01.2025 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2017-18 from the files of the first 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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 31.01.2025, which was preceded by a Show Cause Notice in Form DRC-01 dated 13.09.2023 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 31.01.2025.

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 09.04.2026.

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.

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

> ***"The Petitioner agrees to pay 25% of the disputed tax amount"***

7. 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form DRC-01 dated 13.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 31.01.2025 as an addendum to the Show Cause Notice dated 13.09.2023.

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 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. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

Neutral Citation: Yes/No **16-04-2026**
(1/2)

GV

C.SARAVANAN J.

GV

To

1. The Assistant Commissioner (ST)
   Ganapathy Assessment Circle,
   Coimbatore, Tamil Nadu
2. The Commercial Tax Officer
   Ganapathy Assessment Circle,
   Coimbatore, Tamil Nadu
3. The State Tax Officer
   Gandhipuram Circle,
   Coimbatore, Tamil Nadu

WP Nos. 14456 & 14462 of 2026
AND
WMP Nos. 15666 & 15667, 15674, 15677 of 2026

16-04-2026
(1/2)