



WEB COPY

WP No. 13914 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13914 of 2026

and

WMP No.15151 of 2026

Tvl Cherry Precision Products
GSTIN 33AAFFT7361Q1ZK
Represented by its Partner Vittal Rao Suresh
4th Cross Extension,
10/11, Bharathi Nagar,
Coimbatore - 641 006.

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer,
Gandhipuram Assessment Circle,
Coimbatore-641 018

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records pertaining to the impugned order in Form GST DRC-07 bearing reference no. ZD331125145990I/2021-22 dated 10.11.2025 issued by the Respondent and quash the same.

For Petitioner(s): Mr. S.Arvinth

For Respondent(s): Mr. T.N.C. Kaushik,
Additional Government Pleader



ORDER

WEB COPY

Mr. T.N.C. Kaushik, learned Additional Government Pleader, 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 Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the Impugned Order dated 10.11.2025, whereby proposal in Show Cause Notice dated 14.08.2025 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 10.11.2025.

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 07.04.2026.



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:-

“Petitioner undertakes to deposit 25% of disputed tax demand in the impugned order”

7. Recording the above consent, 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 dated 14.08.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 10.11.2025 as an addendum to the Show Cause Notice dated 14.08.2025.



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/lifted.

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. Consequently, the connected miscellaneous petition is also closed.

10-04-2026

Neutral Citation: Yes/No

klt

To

The Deputy Commercial Tax Officer,
Gandhipuram Assessment Circle,
Coimbatore - 641 018.



WEB COPY

WP No. 13914 of 2



C.SARAVANAN, J.

klt

**WP No. 13914 of 2026
and
WMP No.15151 of 2026**

10-04-2026