IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12840 of 2024
and
W.M.P.Nos.14003 & 14005 of 2024

Tvl.Sri Sabari Builders
Represented by its Partner
Mr.N.PanneerSelvam
128-2A, Mayflower West end Apartment
Basiyakaralu Road, R.S.Puram
Coimbatore 641 002. ... Petitioner

Vs.

The Assistant Commissioner (ST)
R.S.Puram Circle, Coimbatore -II
Coimbatore. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records in Order passed by the Respondent vide GSTIN:33ABKFS2332L1Z3/2017-18 dated 05.04.2022 and seeking to quash of the same as arbitrary along with the consequential DRC-07 Order under Sec 73, Ref No.ZD330422002069Y dated 06.04.2022 issued by the Respondent, and further direct the Respondent to drop the proceedings and GSTIN:33ABKFS2332L1Z3-2017-18 dated 05.04.2022.

For Petitioner : Mr.M.Narasimha Bharathi

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

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.

2. In this Writ Petition, the Petitioner has challenged the impugned Order dated 05.04.2022, which was preceded by a Show Cause Notice in GST DRC-1 dated 27.01.2021 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 05.04.2022.

3. 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 03.05.2024.

4. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 100% of the disputed tax as a condition for *denovo* adjudication.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to the original Authority to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 100% 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.01.2021 together with requisite documents to substantiate the case by treating the impugned Order dated 05.04.2022 as an addendum to the Show Cause Notice dated 27.01.2021.

8. Amount which has already paid by the petitioner or recovered from the petitioner directly or at the stage of filing of the appeal against the tax liability demanded under the impugned order shall be adjusted towards the aforesaid pre-deposit of 100% of disputed tax. This will be however subject to verification by the respondent.

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 shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 100% 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 final order, the petitioner shall be heard.

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

05.02.2026

Index : Yes/No
Neutral Citation : Yes/No
dna

To:

The Assistant Commissioner (ST)
R.S.Puram Circle, Coimbatore -II
Coimbatore.

C.SARAVANAN, J.

dna

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