



WEB COPY

WP No. 14208 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14208 of 2026 and

W.M.P.Nos.15447 and 15450 of 2026

Madeswaran Thangavel
Proprietor, Tvl.
Anjali Timbers Steels,
DO No 7/2 A, Anna Nagar,
M T P Road, Coimbatore,
Tamil Nadu. 641 030

..Petitioner(s)

Vs

1. The Deputy Commissioner (CT)
Coimbatore, Tamil nadu
2. The Assistant Commissioner (ST)
Velandipalayam Circle, Coimbatore-II,
Coimbatore, Tamil Nadu

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India to call for the records on the files of the 2nd Respondent herein in GSTIN 33AGFPT6168F1Z7/2019-20 dated 25.07.2024, order under section 73 of the TNGST/CGST Act, 2017 and the summary of the order in Form GST DRC-07 both dated 25.07.2024 issued in Reference No. ZD330724304135S and Consequential order passed by the 1st Respondent in GSTIN/Temp ID/UIN 33AGFPT6168F1Z7 against ARN AD330326008219C dated 09.03.2026 and quash the same and pass any such further or other orders as this Honble Court may deem fit and proper in the facts and circumstances of the case and render justice.

For Petitioner(s):

Jayaprathap A N R
Pavithra Baskaran



For Respondent(s):

Mrs.P.Selvi, Government Advocate

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ORDER

Mrs.P.Selvi, Government Advocate takes notice on behalf of 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 Government Advocate for the Respondent.

3. The petitioner is before this Court against the impugned order dated 25.07.2024, whereby the proposal in the Show Cause notice in DRC-01 dated 27.05.2024 has been confirmed.

4. It is submitted that the petitioner's auditor had reversed the Input Tax Credit availed on the vehicles which according to the petitioner are pick up vehicle which are outside the purview of exclusion contained in Section 17(5) of the Act.

5. It is further submitted that these vehicles were used for transporting goods in connection with the business carried on by the petitioner.



6. That apart the learned counsel for the petitioner submits that the petitioner had earlier attempted to challenge the impugned order by filing an appeal on 03.02.2026 and had pre-deposited 10% of the disputed tax over and above the same, the petitioner has also pre-deposited the entire disputed tax in excess of the demand confirmed.

7. *Prima facie* the petitioner has made out a case against the demand confirmed in the impugned order.

8. Considering the same the case is remitted back to the second Respondent to pass a fresh order on merits and in accordance with law subject to the petitioner filing a detailed reply within a period of thirty (30) days from the date of receipt of a copy of this order.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated **16.05.2024** together with requisite documents to substantiate the case by treating the impugned Order dated 25.07.2024 as an addendum to the Show Cause Notice dated **16.05.2024**.

10. It is made clear that bank attachment shall be lifted, if the Petitioner had deposited the entire 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.

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11. In case the petitioner has deposited the entire disputed tax, the second respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, within a period of three(3) months of such reply.

12. In case the Petitioner has not deposited the entire tax amount, 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.

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

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

10-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

SMN



To

1. The Deputy Commissioner (CT)
Coimbatore, Tamil nadu
2. The Assistant Commissioner (ST)
Velandipalayam Circle, Coimbatore-II,
Coimbatore, Tamil Nadu



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C.SARAVANAN, J.

smn

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(1/2)**