IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14213 of 2026 and
W.M.P.Nos.15455 and 15458 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

State Tax officer
(Alsoknown as Commercial Tax officer)
Velandipalam 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 file of the Respondent herein in GSTIN No. 33AGFPT6168F1Z7 /2021-2022 dated 20.01.2023, order under section 73 of the TNGST/CGST Act, 2017 and the summary of the order in Form GST DRC-07 both dated 20.01.2023 issued in Reference No. ZD330123070157T 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

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. In this Writ Petition, the Petitioner has challenged the impugned Order dated **20.01.2023,** which was preceded by a Show Cause Notice in GST DRC-01 dated 2**3.11.2022** wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not taken advantage of the same and has thus, suffered the impugned Order dated **20.01.2023.**

4. The learned counsel for the petitioner submitted that the entire amount confirmed by the impugned order dated 20.01.2023 has been recovered on 26.09.2024.

5. The learned counsel for the respondent is however unable to confirmed the same.

6. Since the impugned order has been passed ex-parte the case is remitted back to the respondent to pass fresh orders on merits 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.

7. Within such time, the Petitioner shall file the said reply to the Show Cause Notice in GST DRC-01 dated **23.11.2022** together with requisite documents to substantiate the case by treating the impugned Order dated 2**0.01.2023** as an addendum to the Show Cause Notice dated **23.11.2022.**

8. In case the Petitioner has deposited the entire disputed tax, 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. 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.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner having 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.

10. 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.

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

12. 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
State Tax officer
(Alsoknown as Commercial Tax officer)
Velandipalam Circle,Coimbatore II,
Coimbatore Tamil nadu

C.SARAVANAN, J.

smn

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(2/2)