IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-04-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No. 16776 of 2026
and WMP Nos.18018 and 18019 of 2026

The Maark Trendz
Rep by its partner Malarvizhi
No.390-3A, New Sidhapudur,
Coimbatore 641 044.

..Petitioner(s)

Vs

The Assistant Commissioner (ST) (FAC)
P.N. Palayam Assessment Circle,
Coimbatore 18.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of impugned order dated 09.12.2025 in Form GST DRC-07 bearing Reference No. ZD331225139374K along with its annexure passed by the Respondent in Petitioner’s GSTIN: 33AAIFT8559M1ZF for the FY 2021-22 and quash the same.

For Petitioner(s): R Anish Kumar

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

ORDER

The present writ petition is filed challenging the impugned order dated 09.12.2025 relating to the assessment year 2021-2022.

2. It is submitted by the learned counsel for the petitioner that the petitioner is engaged in the business of manufacture of furniture and is registered under the Goods and Services Tax Act, 2017. During the relevant period 2021-2022, the petitioner filed its returns and paid the appropriate taxes. On verification of returns, discrepancies were noted regarding ITC Mismatch, Cancellation of E-way Bill and E-way Bill Mismatch.

3. It is submitted by the learned counsel for the petitioner that a notice in DRC-01 was issued on 28.09.2025, however, the petitioner had neither filed reply nor paid the disputed tax. It is submitted by the learned counsel for the petitioner that neither the show cause notices nor the impugned order of assessment has been served on the petitioner by tender or sending it by RPAD, instead it had been uploaded on the GST Portal, thereby, the petitioner was unaware of the proceedings and was thus unable to participate in the adjudication proceedings. It is submitted by the learned counsel for the petitioner that if the petitioner is provided with an opportunity, they would be able to explain the alleged discrepancies.

4. The learned counsel for the petitioner would place reliance upon the recent judgment of this Court in the case of **Sree Manoj International Vs. Deputy State Tax Officer in W.P.No.10977 of 2024 dated 25.04.2024**, to submit that this court has remanded the matter back in similar circumstances subject to payment of 10% of the disputed taxes.

5. It was further submitted that the petitioner is ready and willing to pay 10% of the disputed tax and that they may be granted one final opportunity before the adjudicating authority to put forth their objections to the proposal, to which the learned Additional Government Pleader appearing for the respondent does not have any serious objection.

6. By consent of both parties, the writ petition stands disposed of on the following terms:

a) The impugned order dated 09.12.2025 is set aside.

b) The petitioner shall deposit 10% of the disputed taxes as admitted by the learned counsel for the petitioner and the respondent, within a period of four weeks from the date of receipt of a copy of this order.

c) If any amount has been recovered or paid out of the disputed taxes, including by way of pre-deposit in appeal, the same would be reduced/adjusted, from/towards the 10% of disputed taxes directed to be paid. The assessing authority shall then intimate the balance amount out of 10 % of disputed taxes to be paid, if any, within a period of one week from the date of receipt of a copy of this order. The petitioner shall deposit such remaining sum within a period of three weeks from such intimation.

d) The entire exercise of verification of payment, if any, intimation of the balance sums, if any, to be paid for compliance with the direction of payment of 10% of the disputed taxes, after deducting the sums already paid and payment by the petitioner of the balance amount, if any, on intimation in compliance with the above direction shall be completed within a period of four weeks from the date of receipt of copy of this order.

e) Failure to comply with the above condition viz., payment of 10% of disputed taxes within the stipulated period i.e., four weeks from the date of receipt of a copy of this order shall result in restoration of the impugned order.

f) If there is any recovery by way of attachment of Bank account or garnishee proceedings, the same shall be lifted /withdrawn on complying with the above condition viz., payment of 10 % of the disputed taxes.

g) On complying with the above condition, the impugned order of assessment shall be treated as show cause notice and the petitioner shall submit its objections within a period of four (4) weeks from the date of receipt of a copy of this order along with supporting documents/material. If any such objections are filed, the same shall be considered by the respondent and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner. It is made clear that if the above conditions viz., 10% of disputed taxes is not complied or objections are not filed within the stipulated period, four weeks respectively from the date of receipt of a copy of this order, the impugned order of assessment shall stand restored.

7. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

30-04-2026

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

jv

To

The Assistant Commissioner (ST) (FAC)
P.N. Palayam Assessment Circle,
Coimbatore 18

MOHAMMED SHAFFIQ, J.

jv

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