IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15691 of 2026
AND
WMP Nos. 16908 & 16909 of 2026

M/s. Innovative Quality Consultancy
Represented by its Proprietor Mr. Navaneethan ,
No 30 Innovative Quality Consultancy 1st Floor
Vaigai Street
Kamadhenu Nagar Avarampalayam Coimbatore-
641 006.

..Petitioner(s)

Vs

1. The Deputy State Tax Officer 1
   Avarampalayam Circle,
   Coimbatore
2. The Deputy Commercial Tax Officer
   Avarampalayam Coimbatore III
   Coimbatore.

.....Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records with respect to the Impugned Order vide ZD331025127352Y dated 14.10.2025 passed under section 73 by the 2nd Respondent along with summary of the Order vide Ref. No. ZD331025127352Y dated 14.10.2025 under FORM GST DRC-07 passed by the 2nd Respondent and also the proceedings bearing GSTIN 33AEPPN3135G1ZK/2021-2022 dated 14.10.2025 passed under section 73(9) of TNGST Act, 2017 and the CGST Act, 2017 by the 1st Respondent and quash the same.

For Petitioner: Ms.Gayathri Vasudevan

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran, GA

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 14.10.2025, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 09.10.2023 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 14.10.2025.

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 17.04.2026.

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:-

"Consent to deposit 25% of tax amount"

7. Recording the above consent given by the Petitioner, the case is remitted back to the Respondents 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 in Form GST DRC-01 dated 09.10.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 14.10.2025 as an addendum to the Show Cause Notice dated 09.10.2023.

9. In case the Petitioner complies with the above stipulations, the

Respondents 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 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.

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 Respondents are 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 Respondents shall give due notice to the Petitioner.

13. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

24-04-2026

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

GV

To

1.The Deputy State Tax Officer 1
Avarampalayam Circle,
Coimbatore

2. The Deputy Commercial Tax Officer
Avarampalayam Coimbatore III Coimbatore.

C.SARAVANAN J.

GV

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