



WEB COPY

WP No. 16836 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-04-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 16836 of 2026

and

W.M.P.Nos.18090 and 18091 of 2026

Shri Murukan Engineering,
Represented by its Proprietor,
Mr. Panchavarnam Palanisamy,
No. 3-A, Vilankurichi Road,
Near Water Tank, Ramakrishnapuram, Ganapathy,
Coimbatore-641 006.

..Petitioner(s)

Vs

The Commercial Tax Officer,
Peelamedu North Circle,
Coimbatore- 641 018.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order issued vide FORM DRC-07 in Ref.No.ZD331125255815F dated 14.11.2025 for the assessment year 2021 – 2022, by the respondent and quash the same.

For Petitioner(s): Mr.Arvinth.S

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



ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 14.11.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 13.08.2025 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 14.11.2025.

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 20.04.2026.



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 and he has also made an endorsement to that effect in the Court bundle.

6. Recording the above consent given by the Petitioner, the case is remitted back to the Respondent 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 13.08.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 14.11.2025 as an addendum to the Show Cause Notice dated 13.08.2025.

8. 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 if any, shall also stand automatically vacated.



9. 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.

10. 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.

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.

30-04-2026

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

The Commercial Tax Officer,
Peelamedu North Circle,
Coimbatore- 641 018.



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C.SARAVANAN, J.

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