



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-04-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 16907 of 2026
and WMP Nos. 18190 & 18192 of 2026**

EPR Ventures Private Limited
No. 224A, Lotus TVS Building,
Mettupalayam Road,
Coimbatore 641043
Rep. by Mr. P.Raajashekar,
Managing Director

Petitioner(s)

Vs

State Tax Officer (FAC)
Thudiyalur Assessment circle,
1st Floor, CTO Complex Annexure
Building, Dr. Balasubramanian Road,
Coimbatore 18

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records relating to the impugned order bearing Reference No. ZD331225061500Y with Form GST DRC-07 dated 04/12/2025 along with detailed order annexed thereto bearing GSTIN 33AACCE9063A1Z2 Assessment Year 2021-22 dated 04/12/2025 passed by the Respondent, quash the same.



For Petitioner(s): Mr.T.R. Ramesh
For Respondent(s): Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.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 04.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 18.09.2025 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 04.12.2025.

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



24.04.2026.

WEB COPY

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle which has been extracted hereunder:-

“Pay 10% disputed amount.”

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 10% 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 18.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 04.12.2025 as an addendum to the Show Cause Notice dated 18.09.2025.



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 10% 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.



WEB COPY

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

29-04-2026

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



WEB COPY

To

State Tax Officer (FAC)
Thudiyalur Assessment circle,
1st Floor, CTO Complex Annexure
Building, Dr. Balasubramanian Road,
Coimbatore 18

6/7

WP No. 16907 of 2026





WEB COPY



7/7

WP No. 16907 of 2026

C.SARAVANAN J.

SSR

WP No. 16907 of 2026

29-04-2026