



WP No. 20128 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 20-05-2026**

CORAM

**THE HON'BLE MR JUSTICE G. R. SWAMINATHAN**

**WP No. 20128 of 2026**

**and**

**WMP No.21536 of 2026**

Ms Gowri Metals  
Rep by its Proprietor Thangamani Maruthapillai.  
No.81, Kovil Thottam,  
Athipalayam Road,  
Opp.Cri Pumps, Chinnavedampatti,  
Coimbatore,  
Tamil Nadu-641049

..Petitioner(s)

Vs

The State Tax Officer Roving Squad 4,  
Office of the Commercial Tax  
Coimbatore.

..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 proceedings passed by the Respondent in the Impugned Order in FORM GST DRC 07 bearing ref No. ZD330126161931L dated 23.01.2026 along with Annexure vide GSTIN 33DJOPM7455R1Z6/2023-24 dated 23.01.2026 for the Period 2023-24 to quash the same.



WP No. 20128 of 2026

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For Petitioner(s): Mrs.R. Hemalatha

For Respondent(s): Mrs.P.Selvi  
Government Advocate

### **Order**

Heard both sides.

2. The writ petitioner suffered a penalty order at the hands of the respondent. The petitioner categorically states that 10% of the penalty amount has already been paid.

3. In this view of the matter, since due opportunity was not availed, the impugned order is set aside. The matter is remitted to the file of the respondent. The respondent shall issue fresh notice to the petitioner and pass an order afresh on merits and in accordance with law. This is of course, subject to verification by the authority. If the petitioner's assertion turns out to be untrue, the petitioner will have to deposit 10% of the penalty order and it is only subject to such a condition, the remand order is being passed. If there is any bank attachment, the same shall be lifted.



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WP No. 20128 of 2026

4. This Writ Petition is allowed accordingly. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

**20-05-2026**  
(5/5)

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

ars/grs

To

The State Tax Officer Roving Squad 4,  
Office of the Commercial Tax  
Coimbatore.



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WP No. 20128 of 2026

**G.R.SWAMINATHAN J.**

ars/grs

**WP No. 20128 of 2026**

**20-05-2026**

(5/5)

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Page 4 of 4