



WEB COPY

WP No. 34547 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 34547 of 2024

&

WMP Nos. 37452 & 37454 of 2024

Varghese AC

Flat No. 1/10, Green Park Industrial Estate, Karamadi Road Sengadu,
Kovilpalayam, Sarcarsamakulam, Coimbatore,
Tamil Nadu- 641 110.

..Petitioner

Vs

Deputy State Tax Officer -2 (ST)
Avarampalayam Assessment circle,
Coimbatore.

..Respondent

PRAYER: Writ Petition is filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records leading the issuance of the assessment order bearing reference GSTIN.33BDGPV5764J1Z4/ 2018- 19 dated 13.02.2024 passed by the Respondent herein and quash the same.

For Petitioner(s): Mr. Khathiravan C

For Respondent(s): Mrs. K. Vasanthamala,
Govt. Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 13.02.2024, which was preceded by a Show Cause Notice in DRC 01 dated 15.12.2023 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 13.02.2024.

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 15.11.2024.

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 of the dispute covered by the impugned order, subject to verification.

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:-

“The Petitioner is ready to deposit 25% for the matter to be remanded back “

7. 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in DRC 01 dated 15.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 13.02.2024 as an addendum to the Show Cause Notice dated 15.12.2023.

9. 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 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 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.

12. Needless to state, before passing any such order, the Respondent 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.

02-04-2026

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

GV



The Deputy State Tax Officer -2 (ST)
Avarampalayam Assessment circle,
Coimbatore.





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C.SARAVANAN J.

GV

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