IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35955 of 2024
and
W.M.P.Nos.38841 & 38842 of 2024

M/s. Matrix Technologies,
Represented by its Proprietor,
Mr. Surendar. J
No.34, 2nd Street, M.G.R. Nagar,
Ponneri, Tiruvallur,
Tamil Nadu – 601 204. ... Petitioner

Vs.

The State Tax Officer,
Ponneri Assessment Circle,
Room No.106, Elephant Gate Bridge Road,
Vepery, Chennai – 006. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the Respondent and to quash the impugned order dated 09.08.2023 bearing GSTIN No. 33GFHPS7455M2ZM/2022-23 passed by the Respondent as Arbitrary.

For Petitioner : Mr. J. Ashish

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondent.

2. In this Writ Petition, the petitioner has challenged the impugned Order dated 09.08.2023 passed by the respondent for the Assessment Year 2022-2023.

3. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 31.03.2023 was confirmed, as the petitioner failed to reply to the said notice.

4. The learned counsel for the petitioner would submit that even prior to the impugned order, about 80% of the tax was recovered. However, it was not appropriated in the absence of a reply to the aforesaid notice.

5. The Learned Special Government Pleader for the respondent is unable to confirm the same.

6. Considering this position, the case is remitted back to the respondent to pass a fresh order, subject to verification that any amount confirmed by the impugned order has already been recovered from the petitioner.

7. If the respondent is of the *prima facie* view that no amount has been recovered, the respondent shall issue a notice to the petitioner. Upon receipt of such notice, the petitioner shall file a reply to the impugned Show Cause Notice dated 31.03.2023, treating the impugned Order dated 09.08.2023 as an addendum along with supporting documents, and deposit 25% of the disputed tax confirmed by the impugned Order dated 09.08.2023, within a period of 30 days.

8. On receipt of the said reply / pre-deposit, the respondent shall pass a fresh order on merits and in accordance with law, within a period of three months.

9. In case the respondent is of the view that any amount has already been recovered, the same shall be adjusted towards the 25% deposit ordered above, and a fresh order shall be passed as directed.

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. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

13.03.2026

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Neutral Citation : Yes / No

To

1. The Assistant Commissioner,
   Karumathampatti,
   Coimbatore – 111, Coimbatore.

2. The Manager,
   Canara Bank,

No.9/43, Ondipudur Road,
Ngr Puram, Irugur,
Coimbatore – 641 103.

3. The Branch Manager,
   Bank of India,
   No.109, Ward No.02,
   Chinnakattalai,
   Madurai – 625 527.

4. The Deputy Commissioner of Appeal (GST-ST),
   Coimbatore.

C.SARAVANAN, J.

raja

W.P.No.35955 of 2024

13.03.2026