



WEB COPY



W.P.No.39094 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39094 of 2025

and

W.M.P.Nos.43859 & 43860 of 2025

Sai Lakshmi Cotton Mills
Represented by its Proprietrix
Mrs. Mauli Pramit Shah
No.B-301, Raheja Enclave,
Race Course Road
Coimbatore – 641018.

... Petitioner

Vs.

1. The Assistant Commissioner (ST)
Trichy Road Circle,
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore – 641018.

2. The Commercial Tax Officer
The State Tax Officer (FAC)
Trichy Road – Coimbatore
Valparai Circle
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore – 641018.

... Respondents



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Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the 1st respondent relating to the impugned order in GSTIN 33ACSPS6101J1ZD/2020-2021 dated 25.02.2025 and Reference No. ZD330225268165I dated 26.02.2025 in GSTIN/ID 33ACSPS6101J1ZD passed for the F.Y.2020-21, and quash the same as illegal, arbitrary and violative of the principles of nature justice.

For Petitioner : Mr.K.Sankaranarayanan

For Respondents : Mrs.P.Selvi
Government Advocate

ORDER

In this writ petition, the petitioner has challenged the impugned Order dated 25.02.2025 along with the Order dated 26.02.2025 passed by the 1st respondent for the Assessment Year 2020-2021.

2. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 26.11.2024 was confirmed, as the petitioner failed to reply to the said notice.

3. The learned counsel for the petitioner submits that the petitioner will



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deposit 25% of the disputed tax confirmed by the impugned Order dated 25.02.2025 as a condition for *de novo* adjudication, and therefore, seeks one opportunity.

4. The Learned Government Advocate for the respondents has no objection to the same, subject to the petitioner depositing the aforementioned amount.

5. Recording the above consents of the learned counsel for the petitioner and the Learned Government Advocate for the respondents, the case is remitted back to the 1st respondent to pass a fresh order on merits, subject to the petitioner depositing 25% of the disputed tax in cash 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.

6. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 25.02.2025 as an addendum to the said notice.



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WEB COPY 7. Subject to the petitioner complying with the above stipulations, the 1st respondent shall proceed to pass fresh 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.

8. It is needless to state that, before passing any such order, the petitioner shall be heard.

9. The attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 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 respondents are at liberty to proceed against the petitioner to recover the



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tax in accordance with law as if this writ petition was dismissed *in limine* today.

12. This writ petition stands disposed of with the above directions.

Consequently, connected miscellaneous petitions are closed. No costs.

19.02.2026

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Neutral Citation : Yes / No

To

1. The Assistant Commissioner (ST)

Trichy Road Circle,
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore – 641018.

2. The Commercial Tax Officer

The State Tax Officer (FAC)
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C.SARAVANAN, J.

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