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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 44079 of 2026

CNR:{HCMA012539472026}

AND

WMP NO. 49437 OF 2026,WMP NO. 49438 OF 2026,WMP NO. 49442 OF 2026,WMP NO. 49447 OF 2026

M/S.Sri Ram Fabco Industries,
Represented by its Partner, MR.Sellamuthu, No.
48, Nallappa Nagar,Pollachi, Coimbatore District -
642 002.

..Petitioner(s)

Vs

1. The Deputy State Tax Officer-2,
   Pollachi (East) Assessment Circle, pollachi,
   coimbatore District, Tamilnadu - 642001.
2. Canara Bank,
   Rep. by its Bank Manager, 256A, Trichy Road
   Coimbatore, Tamilnadu - 641018.

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorarified Mandamus calling for the records pertaining to the impugned order in Form GST DRC-07 bearing Reference No. ZD3312254361011 dated 29.12.2025 passed by the 1st respondent, quash the same along with the consequential recovery proceedings initiated in Form GST DRC-13 bearing GSTIN 33AALFS5114N1ZY/2018-19, 2021-22, dated 21.09.2026, issued by the 1st respondent and remand the matter to the 1st respondent for fresh consideration after permitting the petitioner to produce further evidence and affording an opportunity of personal hearing.

For Petitioner(s): Mr.Jayaselvam for M/s.Ram Gokul Advocates And

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Associates

For Respondent(s): Mr.I.Dinesh, Additional Government Pleader (Taxes)

Order

This Writ Petition has been filed challenging the Assessment Order dated 29.12.2025 and the consequential recovery proceedings initiated by the 1st respondent dated 21.09.2026.

2. The learned counsel appearing for the petitioner submitted that the petitioner received a show-cause notice on 22.08.2025, to which a reply was duly submitted on the same day. Thereafter, the respondent proceeded to pass the impugned order dated 29.12.2025, which came to the knowledge of the petitioner only on 01.10.2026. Consequently, the statutory period for preferring an appeal had already lapsed.

3. Further, the learned counsel for the petitioner submitted that, upon consideration of the reply, the respondent dropped one demand and confirmed another on the ground that the petitioner failed to produce the relevant documents. However, as the petitioner is now in possession of all the necessary documents, it is prayed that an opportunity be granted to present the case before the authorities so that the same may be produced, and appropriate orders may be passed.

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4. The learned Additional Government Pleader (Taxes) submitted that since the petitioner had filed replies, he cannot now turn around and deny his active participation. However, taking note of the petitioner's inability to produce the relevant documents at the time of filing the initial reply, he leaves it to the discretion of this Court to pass appropriate orders.

5. Heard the learned counsel on either side and perused the materials available on record.

6. Considering the submissions made by the learned counsel on either side, this Court is of the view that the petitioner was admittedly not in a position to submit all relevant supporting document at the time of filing a detailed reply and therefore, when the opportunities were provided, the petitioner failed to furnish all the documents and the impugned order was passed without considering the required documents. Therefore, right course available to the petitioner is to avail the appeal remedy before the appellate authority, who can determine the factual aspects by considering the petitioner's supporting documents.

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7. Since time limit for filing appeal was expired, the petitioner volunteered to pay additional 5% of the disputed tax amount along with 10% of statutory pre-deposit while filing appeal.

8. Considering the submission of the petitioner that he is willing to pay an additional 5% of the disputed tax amount, though this petition has been filed challenging the impugned order dated 27.12.2025, this Court is inclined to dismiss the present petition by granting liberty to the petitioner to file an appeal against the impugned assessment order.

9. Accordingly, this writ petition is dismissed. No costs. Consequently, WMP.Nos.49437/2026 is ordered and WMP.Nos.49438, 49442 and 49447/2026 are closed.

9. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority, within a period of 30 days from the date of receipt of copy of this order, subject to the payment of 15% of the disputed tax amount to the respondent (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 5% of disputed tax amount). In such case, the Appellate Authority shall verify the

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payment of the aforesaid additional deposit and, upon such verification, take the appeal filed by the petitioner on record and consider the same on its own merits and in accordance with law, after affording sufficient opportunity to the petitioner, without rejecting the appeal on the ground of limitation. Upon production of proof of payment of 5% of the demanded tax amount, the respondent bank is directed to defreeze the bank account of the petitioner forthwith.

28-10-2026

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

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To
1. The Deputy State Tax Officer-2,
   Pollachi (East) Assessment Circle, pollachi, coimbatore District, Tamilnadu – 642001.

2. The Bank Manager, Canara Bank,
   256A, Trichy Road Coimbatore, Tamilnadu - 641018.

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KRISHNAN RAMASAMY J.

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