IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50811 of 2025
and
W.M.P.No.56865 of 2025

Tvl.ABLE TECH ENGINEERING,
Rep by its Proprietor,
Mr.Dhas Christopher,
Combar Street,
Podanur To Chettipalayam Road,
Vellalore Post,
Coimbatore,
Tamil Nadu – 641 111.
GSTIN:33AFUPC9484R1ZD ... Petitioner

Vs.

1. The Deputy Commercial Tax Officer,
Podanur Assessment Circle,
Commercial Taxes Buildings,
Dr.Balasundaram Chettiar Road,
Coimbatore – 641 018.

2. The Deputy State Tax Officer-II,
Podanur Assessment Circle,
Commercial Taxes Buildings,
Dr.Balasundaram Chettiar Road,
Coimbatore – 641 018. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in the order dated 05.01.2024 vide Form GST DRC-07 (Ref:ZD330124025760X) passed by the 1st Respondent along with the proceedings dated 05.01.2024 in GSTIN No:33AFUPC9484R1ZD for the financial year 2018-2019 passed by the 2nd Respondent and to quash the same and to direct the Respondents to reconsider the case by affording the petitioner an opportunity of personal hearing and detailed reconciliation and considering the amounts already remitted by petitioner.

For Petitioner : M/s.Santhi S
For Respondents : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

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ORDER

The petitioner is before this Court against the impugned order dated 05.01.2024 in Form GST DRC-07 passed for the tax period 2018-2019 by the 1st Respondent.

2. On 29.01.2025, the petitioner filed a waiver application under Section 128A of the respective GST Enactments which came to be rejected on 22.04.2025, on account of the failure on the part of the petitioner to remit the admitted tax liability confirmed vide the impugned order dated 05.01.2025 for the aforesaid tax period.

3. The learned counsel for the petitioner submits that the impugned order is an ex parte order and therefore, the matter deserves to be remitted back to the respondent, as the petitioner has made out a *prima facie* case, having admitted the tax liability.

4. Be that as it may, following the consistent view taken by this Court under similar circumstances and in view of the fact that the petitioner has *prima facie* admitted the tax liability confirmed by the impugned order while filing the waiver application on 29.01.2025 under Section 128A of the respective GST Enactmnets, the matter is remitted back to the respondent to pass a fresh order on merits after considering the petitioner's waiver application subject to the petitioner depositing the entire disputed tax within a period of 30 days from the date of receipt of a copy of this order.

5. In the event of the petitioner complying with the above stipulations, the 1st 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 from the date of such compliance. Subject to the petitioner complying with the above stipulations, the attachment of the petitioner's bank account if any shall stand automatically raised/vacated.

6. In the event of the petitioner failing to comply with any of the above stipulations, the respondents is at liberty to proceed against the petitioner to recover the tax dues in accordance with law, as if this writ petition had been dismissed in *limine* today.

7 The writ petition is disposed of with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

08.01.2026

nvi

Neutral Citations: Yes/No

To:

1. The Deputy Commercial Tax Officer,
   Podanur Assessment Circle,
   Commercial Taxes Buildings,
   Dr.Balasundaram Chettiar Road,
   Coimbatore – 641 018.

2. The Deputy State Tax Officer-II,
   Podanur Assessment Circle,
   Commercial Taxes Buildings,
   Dr.Balasundaram Chettiar Road,
   Coimbatore – 641 018.

C.SARAVANAN, J.

nvi

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