IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2534 of 2026
and
W.M.P.Nos.2764, 2765 and 2769 of 2026

M/s.Sri Rangan Industries,
Represented by its Proprietor Mr.Rangapillai Srirangam,
No.210/3A, Ambigai Nagar,
Chinnavedampatti,
Coimbatore – 641 049. ... Petitioner

Vs.

1. The Deputy Commissioner (CT),
   Coimbatore, Tamil Nadu.

2. The Assistant Commissioner (ST),
   Saravanampatti West Circle,
   Coimbatore – 18. ... 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 of 1st Respondent vide the impugned order dated 13.11.2025 in Form GST APL 02 beairng Ref No.ZD331125229298F and quash the same, and further directing the Respondent No.2 to forthwith lift the attachment effectuated against the Petitioner's bank account held with Central Bank of India, Ganapathy branch, Coimbatore in account no 3095132661.

For Petitioner : Mr.Vaidya Shankar D
For Respondents : Mr.C.Harsharaj,
Special Government Pleader

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O R D E R

The writ petition is disposed of at the stage of admission, after hearing the learned counsel for the petitioner and the learned counsel for the respondent.

2. In this writ petition, the petitioner has challenged the impugned order dated 13.11.2025 passed by the first respondent. By the said impugned order, the petitioner’s appeal against the assessment order dated 09.07.2025, passed for the tax period 2024–2025, has been rejected.

3. It is noticed that the said assessment order dated 09.07.2025 was passed in the absence of any reply to the show cause notice issued in Form DRC-01 dated 22.05.2025.

4. It is further noticed that the Petitioner has already deposited 10% of the disputed tax before the office of the first respondent at the time of filing of an appeal on 04.11.2025.

5. Following the consistent view taken by this Court under similar circumstances, and taking note of the fact that the petitioner has already pre-deposited 10% of the disputed tax at the time of an appeal dated 04.11.2025, the matter is remitted back to the second respondent to redo the exercise subject to the Petitioner filing a reply to the Show Cause Notice in Form GST DRC-01 within a period of 30 days from the date of receipt of a copy of this order. Since the petitioner has already pre-deposited 10% of the disputed tax, the attachment of the petitioner's bank account shall stand lifted.

6. It is made clear that the bank attachment shall be lifted subject to the Petitioner not being in arrears of any other amount demanded for any other tax period barring the amount demanded under the impugned order.

7. In case the Petitioner complies with the above stipulations, the concerned 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 reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

8. In case the Petitioner fails to comply with any of the stipulations, the concerned 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.

9. Needless to state, before passing any such order, the first Respondent shall give due notice to the Petitioner.

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

06.02.2026

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Neutral Citations: Yes/No

To:

1. The Deputy Commissioner (CT),
   Coimbatore, Tamil Nadu.

2. The Assistant Commissioner (ST),
   Saravanampatti West Circle,
   Coimbatore – 18.

C.SARAVANAN, J.

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