IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49954 of 2025 and W.M.P.Nos.55844 and 55847 of 2025
and
W.P.No.49961 of 2025 and W.M.P.Nos.55872 and 55876 of 2025
and
W.P.No.49965 of 2025 and W.M.P.Nos.55863 and 55865 of 2025
and
W.P.No.50132 of 2025 and W.M.P.Nos.55856 and 55859 of 2025

Tvl.Falcon Iron Traders,
(Represented by its Proprietor
Mr.Jagadeesvaran)
6/168, Podanur Main Road,
Kuruchi Pirivu, Coimbatore,
Tamil Nadu – 641 023. ... Petitioner in all cases

Vs.

State Tax Officer,
Podanur Assessment Circle,
2nd Floor, Commercial Taxes Building,
Dr.Balasundaram Road, Coimbatore. ... Respondent in all cases

Prayer in W.P.No.49954 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent herein in his proceeding in FORM GST -07 with Reference No.ZD330625235240T dated 23.06.2025 along with detailed order in GSTIN:33AETPJ1090G1Z1/2022-23 dated 23.06.2025 for the tax period JUNE 2022 – JULY 2022 and quash the same.

Prayer in W.P.No.49961 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent herein in his proceeding in FORM GST -07 with Reference No.ZD330625249007H dated 24.06.2025 along with detailed order in GSTIN:33AETPJ1090G1Z1/2024-25 dated 24.06.2025 for the tax period JUNE 2024 – JAN 2025 and quash the same.

Prayer in W.P.No.49965 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent herein in his proceeding in FORM GST -07 with Reference No.ZD330625236070T dated 23.06.2025 along with detailed order in GSTIN:33AETPJ1090G1Z1/2024-25 dated 23.06.2025 for the tax period JUNE 2024 – JUNE 2024 and quash the same.

Prayer in W.P.No.50132 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent herein in his proceeding in FORM GST -07 with Reference No.ZD3306252488543 dated 24.06.2025 along with detailed order in GSTIN:33AETPJ1090G1Z1/2024-25 dated 24.06.2025 for the tax period DEC 2024 – DEC 2024 and quash the same.

For Petitioner : Mr.M.Shanmuga Thakka Rajan in all cases
For Respondent : Mr.V.Prashanth Kiran,
Government Advocate in all cases

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COMMON ORDER

By this common order, all these writ petitions are disposed of.

2. In these writ petitions, the petitioners have challenged the following impugned orders passed by the Respondent for the respective periods.

W.P.Nos.	Show Cause Notice (dated)	Impugned Order (dated)
49954 of 2025	17.03.2025	23.06.2025
49961 of 2025	07.05.2025	24.06.2025
49965 of 2025	17.03.2025	23.06.2025
50132 of 2025	07.05.2025	24.06.2025

3. The aforesaid mentioned orders are ex-parte in nature, as the petitioner failed to file replies to the Show Cause Notices and did not appeared for the personal hearing fixed.

4. The learned counsel for the petitioner submitted that the said amount has already been paid by the petitioner however, the learned counsel for the petitioner is unable to confirm the same.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

6. Therefore, to balance the interest of both parties, viz., the Assessee and the Revenue, the cases are remitted back to the Respondent subject to the petitioner depositing 25% of the disputed tax in each of the impugned orders in cash or from the petitioner's Electronic Cash Register within 30 days from the receipt of a copy of this order. Any amount already paid by the petitioner or recovered from the petitioner during the interregnum period shall be taken into account towards the aforesaid pre-deposit.

7. Within such time, the petitioner shall also file a reply to the respective Show Cause Notices together with requisite documents to substantiate the defence by treating the respective impugned orders as an addendum to the Show Cause Notices.

8. In the event of the petitioner complying with the above stipulations, the respondent shall proceed to pass a final orders on merits and in accordance with law, as expeditiously as possible, preferably within a period of three (3) months from the date of such reply/pre-deposit. Subject to such compliance, the attachment of the petitioner's bank account shall also stand automatically raised/vacated.

9. It is made clear that, bank attachment shall be lifted subject to the pre-deposit of 25% of disputed tax as ordered above and the petitioner is not being in arrears of any other barring the amount demanded under the impugned orders.

10. In case the petitioner fails to comply with any of the above stipulations, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law, as if these writ petitions have been dismissed in limine today.

11. Needless to state, before passing any such order, the petitioner shall be heard.

12. Accordingly, these writ petitions stands disposed of with the above observations. No costs. Connected writ miscellaneous petitions are closed.

02.01.2026

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Neutral Citations: Yes/No

To:

State Tax Officer,
Podanur Assessment Circle,
2nd Floor, Commercial Taxes Building,
Dr.Balasundaram Road, Coimbatore

C.SARAVANAN, J.

nvi

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