IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.6401 of 2026
and
W.M.P.Nos.6928 & 6929 of 2026

Tvl. Marcus Blowin
Rep by its proprietor,
Mr.Kanesan Jayaprakash,
55/1, MGR Nagar, Trichy Road,
Krishna colony, Singanallur,
Coimbatore – 641005.

..Petitioner

Vs

1. The Deputy State Tax Officer (ST),
   Singanallur North Assessment Circle,
   2nd Floor, Commercial Taxes Building,
   Dr.Balasundaram Road,
   Coimbatore - 641018.

2. The Deputy Commissioner (GST Appeal),
   Coimbatore,
   Ground Floor, Commercial Taxes Building,
   Dr Balasundaram Road,
   Coimbatore – 641018.

..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned Order u/s.73 dated 29/08/2024 having reference no. ZD330824275018A for the tax period April 2019 to March 2020 passed by the 1st respondent and quash the same.

For Petitioner	:	Ms.Anandh S
For Respondents	:	Mr.TNC.Kaushik, Additional Government Pleader.

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader, takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 29.08.2024, bearing Reference No.ZD330824275018A, passed under Section 73 of the respective GST enactments for the tax period from April 2019 to March 2020. The said order was preceded by a Show Cause Notice in Form GST DRC-01 dated 25.02.2025, which called upon the petitioner to submit a reply and to appear for a personal hearing. However, the petitioner failed to avail the said opportunity, resulting in the passing of the impugned order.

4. It is seen that the statutory period prescribed for filing an appeal under Section 107 of the GST enactments, 2017, against the impugned order, has expired long before the filing of the present Writ Petition. As the present Writ Petition has been filed only on 16.02.2026.

5. At this juncture, the learned counsel for the petitioner submits that a sum of Rs.5,40,545/- has already been recovered from the petitioner towards the tax dues. A copy of the relevant extract has also been placed on record. The learned Additional Government Pleader is however unable to confirm the same.

6. Since nearly 50% of the tax liability confirmed under the impugned order has already been recovered. The said recovery is subject to verification by the respondents.

7. In view of the above submissions made on behalf of the petitioner, the case is remitted back to the first respondent for fresh consideration on merits. Needless to state, if the above recovery is not towards, the demand confirmed vide impugned order, the petitioner shall deposit 50% of the disputed tax as a condition for denova adjudication within a period of 30 days from the date of receipt of a copy of this order.

8. Within such time, the petitioner is directed to submit a proper reply to the Show Cause Notice issued in Form GST DRC – 01, along with all supporting documents, by treating the impugned order as an addendum to the show cause notice.

9. Upon receipt of the same, the first respondent shall afford an opportunity of personal hearing to the petitioner and thereafter pass a fresh order on merits and in accordance with law within a period of 3 months from the date of receipt of a copy of this order.

10. This Writ Petition stands disposed of with the above directions. No costs. Consequently, connected miscellaneous petitions are closed.

25.02.2026

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

kmm

To

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C.SARAVANAN, J.

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