IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5058 of 2026
and
W.M.P.Nos.5619 and 5621 of 2026

Tvl Aadhil Steels
Rep by Prop.Jawahar
SF No.593/5A 1, Carmel Nagar,
Chettipalayam Main Road,
Podanur, Coimbatore – 641 023. ... Petitioner

Vs.

1.The Deputy Commissioner (CT)
O/o.The Deputy Commissioner (ST) (Appeals)
Coimbatore

2. The State Tax Office,
Podanur Circle, Pollachi, Coimbatore. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in impugned proceeding dated 30.10.2025 in Form GST APL-02 in GSTIN:33AAJPJ3476E1ZU on the file of the 1st respondent confirming proceeding dated 24.06.2025 GSTIN:33AAJPJ3476E1ZU/2024-2025 in order in Reference No:ZD3306252483684 on the file of the 2nd respondent.

For Petitioner : Ms.R.Divya for
Mr.B.Manoharan
For Respondent : Mrs.K.Vasanthamala,
Government Advocate
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ORDER

Mrs.K.Vasanthamala, learned Government Advocate 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 30.10.2025 passed by the 1st Respondent, whereby the appeal filed by the petitioner on 18.10.2025 against the Assessment Order dated 24.06.2025 came to be rejected on the ground of limitation.

4. The aforesaid Assessment Order dated 24.06.2025 was passed as the petitioner failed to file a reply to the Show Cause Notice in DRC-01 dated 07.05.2025 that proceeded the Assessment Order.

5. It is noticed that the petitioner had already deposited 10% of the disputed tax at the time of filing the appeal before the 1st Respondent.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit another 40% of the disputed tax over and above 10% already deposited at the time of appeal for *denovo* adjudication.

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the first 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.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing another 40% of the disputed tax over and above 10% already deposited at the time of appeal in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 07.05.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 24.06.2025 as an addendum to the Show Cause Notice dated 07.05.2025.

10. In case the Petitioner complies with the above stipulations, the 2nd 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing another 40% of the disputed tax over and above 10% already deposited at the time of appeal as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

13. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

17.02.2026

kmm

To:

1.The Deputy Commissioner (CT)
O/o.The Deputy Commissioner (ST) (Appeals)
Coimbatore

2. The State Tax Office,
Podanur Circle, Pollachi, Coimbatore.

C.SARAVANAN, J.

kmm

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