IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50619 of 2025
and
W.M.P.Nos.56678 and 56679 of 2025

M/s.EMMPPE Associates,
Rep by its Partner,
Magesh Kumar. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Big Bazaar Street Assessment Circle,
Coimbatore – 641 001.

2.The Assistant Commissioner (ST),
Vadavalli Circle, Coimbatore. ... 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 1st respondent by proceedings in GSTIN 33AAAFE9807H1ZK/2017-2018 dated 22.12.2023 and quash the same.

For Petitioner : Mr.P.Saravana Sowmiyan

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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. The Petitioner is before this Court against the impugned order dated 22.12.2023 which was preceded by a Show Cause Notice in GST DRC – 01 dated 30.09.2023 to which the Petitioner had filed a reply on 07.12.2023.

4. As the reply was found to be unsatisfactory, the Petitioner was issued with a reminder on 08.12.2023 and directed to appear for a personal hearing on 12.12.2023. However, the Petitioner failed to appear and has thus suffered the impugned order.

5. The learned counsel for the Petitioner would submit that though the Petitioner's reply is elaborate, the Respondents have not considered the same and has passed the impugned order.

6. A cursory reading of the impugned order indicates that the Petitioner's reply has been considered and order has been passed. Therefore it cannot be said that there is any violation of principles of natural justice while passing the impugned order.

7. Originally the Petitioner should have filed an appeal against the aforesaid order in time or at least approach this Court under Article 226 of the constitution of India, if any grounds were made out. This Writ Petition is filed only on 12.12.2025.

8. On perusing the reply filed on 07.12.2023, it is evident that reply is not adequate to establish the case that no demand was to be confirmed against the Petitioner.

9. Considering the fact that the Petitioner may have a case on merits and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing the entire disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of six weeks from the date of receipt of a copy of this order.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 22.12.2023 as an addendum to the Show Cause Notice dated 30.09.2023.

11. In case the Petitioner complies 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 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing the entire disputed tax as ordered above and the Petitioner not being in arrears of any other amount demanded for any other tax period barring the amount demanded under the impugned Order.

13. 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.

14. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

07.01.2026

Neutral Citation: Yes / No
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To:

1.The Assistant Commissioner (ST),
Big Bazaar Street Assessment Circle,
Coimbatore – 641 001.

2.The Assistant Commissioner (ST),
Vadavalli Circle, Coimbatore.

C.SARAVANAN, J.

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