



W.P.No.26 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26 of 2026

and

W.M.P.Nos.20 and 22 of 2026

Tvl.Moon Traders,
Rep.by its Proprietor Mr.N.Kaliraj,
309 A, Palakkadu Main Road, Sunambu Kalavai,
Coimbatore, Tamil Nadu – 641 008.

... Petitioner

Vs.

The Deputy State Tax Officer-1,
Kuniyamuthur Assessment Circle,
Office of the Assistant Commissioner (ST),
Coimbatore, Tamil Nadu.

... 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 of the impugned Assessment Order in Ref.No.ZD330823066070P dated 11.08.2023 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2021-22 from the files of the respondent herein, quash the same.

For Petitioner : M/s.Shridevi.H
For Respondent : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate



W.P.No.26 of 2026

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

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 Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 11.08.2023, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.05.2023 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 11.08.2023.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 02.01.2026.



W.P.No.26 of 2026

WEB COPY

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 case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 100% of the disputed tax in cash 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 22.05.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 11.08.2023 as an addendum to the Show Cause Notice dated 22.05.2023.



W.P.No.26 of 2026

8. In case the Petitioner complies with the above stipulations, the 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.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 100% of the disputed tax as ordered above and the Petitioner is not in arrears of any amount barring the amount demanded under the impugned Order.

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

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



W.P.No.26 of 2026

12. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

08.01.2026

nvi

To:

The Deputy State Tax Officer-1,
Kuniyamuthur Assessment Circle,
Office of the Assistant Commissioner (ST),
Coimbatore, Tamil Nadu.



WEB COPY



W.P.No.26 of 2026

C.SARAVANAN, J.

nvi

W.P.No.26 of 2026 and
W.M.P.Nos.20 and 22 of 2026

08.01.2026