IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-01-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 2949 & 2957 of 2026 of 2026
AND
WMP.Nos. 3298, 3300 & 3304 OF 2026

Jain Granites

Represented by its Proprietor,

Anil Jain, No.224, Thadagam Road,KNG Pudur,

Coimbatore- 641 025

..Petitioner in both WPs

Vs

1. The state Tax officer
   (also Known as the Commercial Tax Officer)
   Velandipalayam circle
   Coimbatore
2. The Deputy Commissioner (ST) (FAC)
   Goods and Service Tax- Appeal, Coimbatore,
   Commercial Taxes Building, Coimbatore.

..Respondents in both WPs

Prayer in W.P.No.2949 of 2026- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari calling for the records on the files of the learned 1st Respondent herein in GSTIN/33AEWPA0707L1ZJ/2021-22 in FORM GST DRC-07 in Order Reference No. ZD330223062736J dated 14.02.2023 and quash the same.

Prayer in W.P.No.2957 of 2026- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari calling for the records on the files of the learned 2nd Respondent herein in FORM GST APL-02 bearing reference No.ZD330425103652T dated 12.04.2025 and quash the same.

For Petitioner(s): M/s. K. Siri Chandana in both WPs

For Respondent(s): Mrs. K.Vasanthamala
Government Advocate in both WPs

COMMON ORDER

K.Vasanthamala, learned Government Advocate, takes notice for the Respondents.

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

3. In W.P.No.2949 of 2026, the petitioner has challenged the impugned order dated 14.02.2023 passed by the office of the first respondent for the Tax Period 2021 – 2022.

4. The aforesaid Assessment order dated 14.02.2023 was preceded by a Show Cause Notice dated 19.12.2022 to which petitioner failed to file a reply. Thus, the impugned order has been passed.

5. In W.P.No.2957 of 2026, the petitioner has challenged the impugned order in appeal dated 12.04.2025, whereby the petitioner's appeal dated 27.01.2024 against the Assessment order dated 14.02.2023 impugned in W.P.No.2949 of 2026 has been rejected by the second respondent on the ground of limitation.

6. It is notice that at the time of filing the appeal, the petitioner already deposited 10% of the disputed tax, which is duly recorded in Form GST APL-02 by the second respondent.

7. Under similar circumstances, Orders have been quashed and the cases have been remitted back to the respondent to pass a fresh order on terms, subject to the Assessee pre-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. I have considered the submission of the learned counsel for the petitioner and the learned Government Advocate for the respondents.

9. 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 balance 90% of the

disputed tax confirmed vide Assessment order dated 14.02.2023, over and above the 10% already pre-deposited at the time of filing the appeal before the 2nd Respondent on 27.01.2024 in cash or from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of 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 19.12.2022 together with requisite documents to substantiate the case by treating the impugned Order dated 14.02.2023 as an addendum to the Show Cause Notice dated 19.02.2022.

11. Amount which has already recovered from the petitioner or paid by the petitioner towards the Assessment order dated 14.02.2023 shall be adjusted towards the pre-deposit of 90% of disputed tax as ordered above. This will be however subject to verification by the respondent.

12. 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 raised/vacated.

13. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 90% of the disputed tax 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.

14. 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.

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

16. The Writ Petition in W.P.No.2949 of 2026 stands disposed of with the above observations.

17. In view of the order passed in W.P.No.2949 of 2026, the Writ Petition in W.P.No.2957 of 2026 is dismissed. No costs. Connected Writ Miscellaneous Petitions are closed.

29-01-2026

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

To

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   (also Known as the commercial Tax officer)
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   Coimbatore.

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C.SARAVANAN J.

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