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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3296 of 2026
and
W.M.P.Nos.3739 and 3740 of 2026

Mr.M.Kalidass
Proprietor of M/s.K.N.Pumps, ... Petitioner

Vs.

The State Tax Officer (FAC),
Avarampalayam Assessment Circle,
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 in the Impugned Order passed by the Respondent herein in Form GST DRC – 07 vide Reference No.ZD330824225735A dated 25.08.2024 along with its accompanying detailed order vide Ref:33BREPK4153Q2ZG/2019-20 dated 25.08.2024 and quash the same.

For Petitioner : Mr.K.A.Parthasarathy

For Respondent : Mrs.P.Selvi
Government Advocate

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ORDER

Mrs.P.Selvi, 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. The Petitioner is before this Court against the impugned order dated 25.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 27.05.2024 for the tax period 2019-2020. The impugned order has been passed in the absence of the reply to the aforesaid Notice in GST DRC – 01 dated 27.05.2024.

4. The learned counsel for the Petitioner submits that out of the tax demand confirmed vide impugned order, entire tax liability confirmed towards SGST and IGST has been recovered from the Petitioner's Electronic Liability Ledger. To substantiate the aforesaid recovery from the Petitioner, the learned counsel for the Petitioner has also produced a copy of the

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Electronic Liability Ledger of the Petitioner for the period between August and November 2024.

5. The learned Government Advocate for the Respondent is however unable to confirm the same.

6. Considering the fact that the impugned order is a ex-parte order as the Petitioner has failed to respond to the aforesaid Notice in GST DRC – 01 dated 27.05.2024 and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of the disputed tax 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.

7. If any amount which has already been recovered from the Petitioner's Electronic Liability Ledger as stated by the learned counsel for the Petitioner, over and above 50% of the disputed tax, no further pre-deposit will be required. This will be however subject to verification by the Respondent.

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8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 25.08.2024 as an addendum to the Show Cause Notice dated 27.05.2024.

9. 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to

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recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

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

02.02.2026

Neutral Citation: Yes / No
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To:

The State Tax Officer (FAC),
Avarampalayam Assessment Circle,
Coimbatore, Tamil Nadu.

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C.SARAVANAN, J.

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