IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 06-04-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 12153 of 2026**

**and**

**WMP.Nos.13254 and 13256 of 2026**

Ms Goal Closures
Rep by its Partner Thiru. V.Ponnusamy
190, Perur Road, Kaumarapalayam,
Coimbatore 641 026

..Petitioner(s)

Vs

The Assistant Commissioner ST
Perur Assessment Circle,
Commercial Taxes Complex,
Dr. Blasundaram Road,
Coimbatore 641018.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the impugned proceedings in Ref. No. GSTIN33AANFG7084R1ZJ/2021-22 dated 22.12.2025, and the DRC-07 Ref.No.ZD3312253296398 dated 22.12.2025, and quash the same.

For Petitioner(s): Mr.M.Hariharan

For Respondent(s): Mr.C.Harsharaj.
Special Government Pleader

**ORDER**

Mr.C.Harsharaj, learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. The Petitioner has challenged the impugned Order dated **22.12.2025** for the tax period 2021-2022, which was preceded by a Show Cause Notice in GST DRC-01 dated 1**6.07.2025** wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus, suffered the impugned Order dated **22.12.2025**.

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 long before. However, the present Writ Petition has been filed only on **25.03.2026**.

5. The learned counsel for the Petitioner would draw attention to recent order passed by this Court in the case of the same Petitioner in WP.Nos.1938, 1940, 1942, 1946 & 1950 of 2024 on 18.02.2026, wherein the Petitioner has challenged the similar orders passed for the assessment Years 2018-2019, 2019-2020, 2020-2021, 2021-2022 and 2022-2023. The total demand confirmed by the aforesaid order was approximately Rs.4,41,10,474/- and by the impugned order the demand of Rs.3,17,91,779/- has been confirmed.

6. The learned counsel for the Petitioner submits that the Department is holding the lien for a sum of Rs.1.09crores which has been recorded while passing the order on 18.02.2006.

7. The learned counsel for the Petitioner further submits that after adjusting Rs.44,11,047/-, out of Rs.1.09crores, the balance can be adjusted towards the security/pre deposit of 10%, of 10% Rs31,79,177.90/-.

8. The learned counsel for the Respondent submits that appropriate orders will be passed on merits, taking note of the reply of the Petition

9. It is made clear that bank attachment shall be lifted subject to the Petitioner appropriating 10% of the disputed tax from the aforesaid lieu amount of Rs.1.09crores and, the Petitioner not being in arrears of any other amount toward any other tax, subject to liability for any of the period barring the

amount demanded under the impugned Order for the assessment Years 2018-2019, 2019-2020, 2020-2021, 2021-2022 and 2022-2023 in WP.Nos.1938, 1940, 1942, 1946 & 1950 of 2024.

10. Subject to the above, the case is remitted back to the Respondent to pass fresh order, after considering the Petitioners reply in Show Cause Notices in DRC 01 dated 29.09.2025.

11. In case the above stipulations stands satisfied, 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 if any, shall also stand automatically vacated.

12. 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.

13. Needless to state, before passing any such order, the 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.

**06-04-2026**

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

Vv

To

The Assistant Commissioner ST
Perur Assessment Circle,
Commercial Taxes Complex,
Dr. Blasundaram Road,
Coimbatore 641018

**C.SARAVANAN, J.**

**VV**

**WP No. 12153 of 2026**

**06-04-2026**