IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.14603 & 14609 of 2026
and
W.M.P.Nos.15842, 15843 & 15850 of 2026

M/s. Sri Balaaji Iron Traders
Represented by its Proprietor Mr.R.Ganesh Shankar
No.6, Jayashimapuram, P N Palayam
Coimbatore - 641037. ... Petitioner in both W.Ps

Vs.

The Assistant Commissioner (ST)(FAC)
P N Palayam Assessment Circle
Coimbatore. ... Respondent in both W.Ps

Prayer in W.P.No.14603 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the respondent herein in FORM GST DRC 07 vide Ref No. ZD331225112689E along with its detailed order both dated 08.12.2025 quash the same.

Prayer in W.P.No.14609 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the files of the respondent herein in his order in FORM GST DRC 08 ZD330226132713Q dated 16.02.2026 quash the same while directing the respondent to redispose the application for rectification filed by the petitioner vide ARN AD3301260177971 dated 10.01.2026.

For Petitioner in both W.Ps	:	Mr.K.A.Parthasarathy
For Respondent in both W.Ps	:	Mrs.K.Vasanthamala Government Advocate

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. In W.P.No.14603 of 2026, the petitioner has challenged the impugned Order dated 08.12.2025 passed under Section 73 of the respective GST enactments for the tax period 2021-2022.

4. By the impugned Order dated 08.12.2025, the demand proposed in the Show Cause Notice (DRC 01) dated 26.06.2025, which preceded the said order, was confirmed as the reply filed by the petitioner to the said notice was deemed unsatisfactory.

5. In W.P.No.14609 of 2026, the petitioner has challenged the impugned Order dated 16.02.2026 passed by the respondent, whereby the petitioner's application for rectification of the Order dated 08.12.2025, filed under Section 161, was rejected.

6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 10% of the disputed tax confirmed by the impugned order dated 08.12.2025, and therefore, the learned counsel seeks one opportunity for *de novo* adjudication. The learned counsel also made an endorsement in the bundle to that effect.

7. The Learned Government Advocate for the respondent would submit that she has no objection to the same, subject to the petitioner depositing the aforementioned amount.

8. Recording the above consent of the learned counsel for the petitioner and the Learned Government Advocate for the respondent, the impugned Order dated 08.12.2025 is quashed and the case is remitted back to the respondent to pass a fresh order on merits, insofar as W.P.No.14603 of 2026 is concerned, subject to the petitioner depositing 10% of the disputed tax confirmed by the said order, either 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.

9. Within such time, the petitioner shall also file a proper reply to the impugned Show Cause Notice dated 26.06.2025, along with the requisite documents to substantiate their case, treating the impugned Order dated 08.12.2025 as an addendum to the said notice.

10. Subject to the petitioner complying with the above stipulations, the

respondent shall proceed to pass fresh 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.

11. It is needless to state that, before passing any such order, the petitioner shall be heard.

12. The attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

13. It is made clear that bank attachment shall be lifted, subject to the deposit of 10% 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 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.

15. In view thereof, W.P.No.14603 of 2026 stands disposed of with the above directions. Consequently, W.P.No.14609 of 2026 stands dismissed. No costs. Connected miscellaneous petitions are closed.

16.04.2026

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Neutral Citation : Yes / No

To

The Assistant Commissioner (ST)(FAC)
P N Palayam Assessment Circle
Coimbatore.

C.SARAVANAN, J.

raja

W.P.Nos.14603 & 14609 of 2026

16.04.2026