



W.P.No.13572 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.13572 of 2026

and

W.M.P.Nos.14844 & 14845 of 2026

Jebastin Vijiroselinmary
Proprietor of M/s. Jessy & Jessy,
33-3, Indira Nagar Main Road,
Karamadaimettupalayam,
Coimbatore, Tamil Nadu - 641 104.

... Petitioner

Vs.

Deputy Commercial Tax Officer/
Deputy State Tax Officer (ST)-I
Mettupalayam Taluk Assessment Circle,
Mettupalayam, Coimbatore
Tamil Nadu - 641 301.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the entire records relating to the impugned order in Reference No. ZD331125042139Q dated 04.11.2025 passed by the respondent along with annexures and quash the same.



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For Petitioner : Mr.R.Sri Visvapriya

For Respondent : Mrs.K.Vasanthamala
Government Advocate

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 this Writ Petition, the petitioner has challenged the impugned Order dated 04.11.2025 passed under Section 73 of the respective GST enactments for the tax period 2021-2022.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 18.08.2025 was confirmed, as the petitioner failed to reply to the said notice.



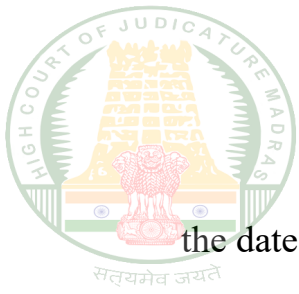
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WEB COPY5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments against the impugned order has already expired. The present writ petition has been filed only on 06.04.2026.

6. The learned counsel for the petitioner appears through video conference and submits that the petitioner is willing to deposit 25% of the disputed tax confirmed by the impugned order, and therefore, the learned counsel seeks one opportunity for *de novo* adjudication.

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 case is remitted back to the respondent to pass a fresh order on merits, subject to the petitioner depositing 25% of the disputed tax, either in cash or from the Petitioner's Electronic Cash Register, within a period of thirty (30) days from



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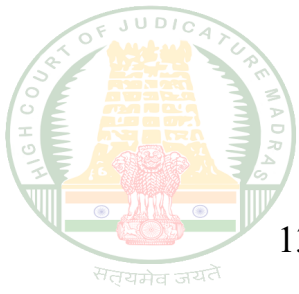
the date of receipt of a copy of this order. Any amount already deposited shall be adjusted towards the said 25% deposit.

9. The petitioner shall also file a reply to the impugned Show Cause Notice dated 18.08.2025 within the aforesaid period, along with the requisite documents to substantiate their case, treating the impugned Order dated 04.11.2025 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.



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13. It is made clear that bank attachment shall be lifted, subject to the deposit of 25% 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. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

09.04.2026

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Neutral Citation : Yes / No

To

The Deputy Commercial Tax Officer/
Deputy State Tax Officer (ST)-I
Mettupalayam Taluk Assessment Circle,
Mettupalayam, Coimbatore
Tamil Nadu – 641 301.



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C.SARAVANAN, J.

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