



W.P.(MD) No. 20563 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.07.2026

CORAM:

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.20563 of 2026

Tvl.Royal Paints,
Represented by its Partner
M.Nallathambi

... Petitioner

Vs.

The Assistant Commissioner (ST),
Kamarajar Salai Assessment Circle,
Madurai.

... 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 pertaining to the impugned order passed by the Respondent vide his order in FORM GST DRC-07 GSTIN: 33AAFFR4153C1ZN dated 24.12.2025 (Tax Period 2021-22) and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice.

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.R.Parthiban
Counsel for the State of Tamil Nadu

ORDER

The Petitioner is before this Court against the Impugned Order dated



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24.12.2025 whereby the proposal in the Show Cause Notice in GST DRC-01 dated 29.09.2025 issued for the Tax Period 2021-2022 has been confirmed after perusing the Petitioner's Replies dated 09.05.2025 and 05.06.2025 to the aforesaid Show Cause Notice in GST DRC-01.

2. It is submitted by the learned counsel for the Petitioner that the Petitioner has a fair case on merits and therefore the Petitioner deserves a fresh chance atleast to file an appeal and is willing to workout the remedy before the Appellate Commissioner.

3. Learned counsel for the Petitioner submits that the Petitioner is willing to deposit 25% of the disputed tax. He has also made an endorsement to that effect in the Court Bundle which reads as under:-

"The Petitioner is ready to pay 25% of the disputed tax."

4. Learned Counsel for the State of Tamil Nadu on the other hand would submit that the Petitioner ought to have filed an appeal within the limitation prescribed under Section 107 of the respective GST Enactments. However, the



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Petitioner has now approached this Court by filing the present Writ Petition to quash the Impugned Order.

5. It is further submitted that this Writ Petition is liable to be dismissed as the Petitioner has slept over the rights in the light of the decisions of the Hon'ble Supreme Court in **Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise Vs. Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

6. I have considered the arguments advanced by the learned counsel for the Petitioner and the learned counsel for the State of Tamil Nadu, and also perused the materials available on record.

7. To balance the interest of the Petitioner and the Revenue and taking into consideration the endorsement made by the learned counsel for the Petitioner, I



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am of the view that, liberty may be granted to the Petitioner to file an appeal before the Appellate Authority to pass a fresh order in lieu of the Impugned Order dated 24.12.2025.

8. Therefore, this Writ Petition is disposed of by giving liberty to the Petitioner to file an appeal before the Appellate Authority subject to the Petitioner depositing 25% 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.

9. In case the Petitioner complies with the above stipulation, the Appellate Authority shall entertain the appeal and dispose of the same on merits without reference to limitation on its own turn after hearing the Petitioner and the attachment of the bank account of the Petitioner, if any, shall also stand automatically vacated.

10. In case the Petitioner fails to comply with the above stipulation, the Authorities under the Act are at liberty to proceed against the Petitioner in



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accordance with law as if this Writ Petition was dismissed *in limine* today. No costs. Connected Writ Miscellaneous Petitions are closed.

21.07.2026

Neutral Citation : Yes / No
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To:

The Assistant Commissioner (ST),
Kamarajar Salai Assessment Circle,
Madurai.



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C.SARAVANAN, J.

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