IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.707 of 2025
and
W.M.P.Nos.859 and 861 of 2025

Tvl.SS Textil Mills Private Limited,
Represented by its Managing Director
S.Sangeeth ... Petitioner

Vs.

The Assistant Commissioner (ST),
Park Road Assessment Circle,
Erode, Tamilnadu. ... 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 on the file of the Respondent in its impugned proceedings for the Assessment Year 2020-2021 to 2022-2023 in GSTIN:33AAMCS3384C1ZE/2020-21 to 2022-23 dated 31.08.2024 and the consequential DRC – 07 order bearing Ref No:ZD330824302573K dated 31.08.2024 and quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

In this Writ Petition, the Petitioner has challenged the impugned order dated 31.08.2024 passed for the tax period between 2020 – 2021 to 2022 – 2023 followed by an order in Form GST DRC – 07 dated 31.08.2024.

2. The learned counsel for the Petitioner would submit that this case has been wrongly tagged in the batch. Even though, the impugned order has been under Section 73 of the respective GST enactments.

3. A reading of the impugned order indicates that the impugned order has preceded a Notice in DRC – 01 dated 18.05.2024 which was also replied by the Petitioner.

4. The Petitioner was also issued with Reminders on 22.06.2024 and 06.07.2024, which called upon the Petitioner to file a reply and to appear for personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 25.06.2024 and on 10.07.2024. Thus the impugned order has been passed.

5. 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. The present writ petition has been filed only on 06.01.2025. The order that has been impugned before this Court is a detailed order. Therefore, there is no scope for interfering with the impugned order under Article 226 of the Constitution of India.

6. The Petitioner has missed the limitation and has thus attempted to revive the litigation by filing this Writ Petition on 06.01.2025.

7. Under similar circumstances, this Writ Petition is disposed of by giving liberty to the Petitioner to file an appeal before the appellate authority namely Deputy Commissioner (GST Appeals), Erode, subject to the Petitioner depositing 50% of the disputed tax in cash 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.

8. In case the Petitioner complies with the above stipulations, the Appellate Authority 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 raised/vacated.

9. 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.

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

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

29.10.2025

Neutral Citation : Yes / No
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To:

The Assistant Commissioner (ST),
Park Road Assessment Circle,
Erode, Tamilnadu.

C.SARAVANAN, J.
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and
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