IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-11-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2032 of 2025

and W.M.P.Nos.2366 & 2368 of 2025

Dhanalakshmi Synthetics Private Limited,
145, Park Road, Erode,
Tamil Nadu-638003.

..Petitioner(s)

Vs

The State Tax Officer (Roving Squad II),
Office of the Commercial tax officer and
Joint Commissioner (ST) (Intelligence),
Erode.

..Respondent(s)

PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, seeking Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the impugned order in GSTIN- 33AACCD3771A1Z8/2022-23 dated 30.10.2024 along with consequential proceedings under section 74 in FORM GST DRC 07 bearing no. ZD331024232167V dated 30.10.2024 to quash the same.

For Petitioner(s):	Ms.A.Rithika, for Ms.R. Hemalatha
For Respondent(s):	Mr. C. Harsha Raj, Special Government Pleader

ORDER

In this Writ Petition, the Petitioner has challenged the impugned order dated 30.10.2024. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 29.07.2024 has been confirmed.

2.Notice in DRC-01 dated 29.07.2024 itself preceded an inspection on 09.05.2024. The Petitioner has also given a reply to the aforesaid notice in DRC-01 dated 29.07.2024 on 27.08.2024.

3.In the reply to the Show Cause Notice, the Petitioner has not challenged the jurisdiction of the Respondent for having invoked Section 74 of the respective GST enactment. Therefore, the challenge in the impugned order at this stage on the ground that no case was made out for invoking extended period of limitation cannot be countenanced. At best, the Petitioner can be given an opportunity to challenge the order on merits before the Appellate Authority although limitation has expired at this distinct point of time. However, it is noticed that the Writ Petition itself has been filed within few days of the impugned order, within the time prescribed for filing the appeal before the appellate authority under Section 107 of the respective GST enactment.

4.Considering the same, the Writ Petition is disposed of by giving opportunity to the Petitioner to challenge the impugned order within a period of 30 days from the date of receipt of a copy of this order. In case such an appeal is filed within such time before the Appellate Authority, the Appellate Authority shall dispose the appeal on merits without reference to limitation. No costs. Consequently, connected Miscellaneous Petitions are closed.

27-11-2025

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

GSA

To

The State Tax Officer (Roving Squad II),
Office of the Commercial tax officer and
Joint Commissioner (ST) (Intelligence),
Erode.

C.SARAVANAN, J.

GSA

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