IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2025

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.9755 of 2025
and
W.M.P.Nos.10930 and 10931 of 2025

M/s.Sri Ranganathar Constructions Private Limited,
Rep.by its Managing Director-M.Kandasamy,
599-H, C4, Ponnarsankar Illam, Chinnappa Layout,
Erode,
Tamil Nadu – 638 301. ... Petitioner

-Vs-

1.The Additional Commissioner,
Office of the Commissioner of Goods and
Service Tax and Central Excise,
GST Bhawan, No.1, Foulkes Compound,
Anaimedu, Salem – 636 001.

2. The Joint Director,
GST Intlligence, Coimbatore Zonal Unit,
155-1, Lakshmanan Street, Ukkadam,
Coimbatore – 641 001. ….Respondents

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari, to call for the records relating to the impugned proceedings passed by the 1st respondent in the impugned Order-in-Original vide no.11/2025-GST (ADC) dated 01.02.2025 along with consequential proceedings under section 74 in FORM GST DRC 07 bearing no.ZD330225034148Q dated 04.02.2025 to quash the same.

For Petitioner : M/s.R.Hemalatha
For Respondents : Mr.K.S.Ramasamy,
Senior Standing Counsel
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ORDER

The petitioner is before this Court challenging the order in original dated 01.02.2025 passed by the 1st Respondent and the consequential order in DRC-07 dated 04.02.2025 passed by the 1st Respondent for the tax period 2017-2018.

2. The learned counsel for the petitioner submits that the petitioner may be given liberty to challenge the impugned assessment order dated 04.02.2025 before the Appellate Authority under Section 107 of the respective GST Enactments.

3. Considering the same, liberty is granted to the petitioner to file an appeal against the impugned order before the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order. The petitioner shall deposit 10% of the disputed tax as required under Section 107 of the respective GST Enactments.

4. In case the petitioner files such an appeal within the stipulated period, the Appellate Authority shall consider the appeal filed by the petitoiner on merits without reference to the aspect of limitation.

5. The Writ Petition is disposed of with the above liberty. No costs. Connected W.M.Ps. are closed..

11.12.2025

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Neutral Citation : Yes/No
To
1.The Additional Commissioner,
Office of the Commissioner of Goods and
Service Tax and Central Excise,
GST Bhawan, No.1, Foulkes Compound,
Anaimedu, Salem – 636 001.

2. The Joint Director,
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C.SARAVANAN, J.,

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