IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12368 of 2025
and
W.M.P.No.13974 of 2025

Tvl. RRR Transport,
Rep. by its S.Raja,
No.37/1, New Bye Pass Road,
Vellore – 632 004. ... Petitioner

Vs.

The State Tax Officer,
Inspection-2, Vellore. ... Respondent

Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for Respondent Order dated 03.04.2024 in GSTIN: 33AAPFR8806E1Z1/2019-20 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Ms.P.Selvi
Government Advocate

ORDER

In this writ petition, the petitioner has challenged the impugned Order dated 03.04.2024 passed for the assessment year 2019-2020.

2. The present writ petition has been filed on 25.03.2025 long after the period prescribed for filing an appeal under the respective GST enactments.

3. The impugned order has been passed under Section 74 of the respective GST enactments, which preceded a show cause notice in DRC-01 dated 07.11.2023.

4. The petitioner had replied to the show cause notice, and thereafter, the impugned order was passed.

5. The learned counsel for the petitioner would submit that the petitioner had made a self assessment and filed returns. However, they failed to pay tax in time. Therefore, the learned counsel would submit that the failure to pay tax in time would not attract interest under Section 50 of the respective GST enactments.

6. It is further submitted by the learned counsel for the petitioner that since the respondent has invoked the power under Section 74, the petitioner is disabled from approaching the respondent for waiver under Section 128A of the respective GST enactments, and thereby, losing the opportunity to settle the case under the aforesaid provision.

7. The writ petition is undoubtedly opposed by the Learned Government Advocate for the respondent. The Learned Government Advocate would submit that no case has been made out for interference with the impugned order and the impugned order was passed strictly in accordance with law under the respective GST enactments.

8. In my view, the petitioner ought to have filed an appeal before the appellate authority since the petitioner had participated in the proceedings that came to be initiated on 07.11.2023.

9. There is no clear explanation forthcoming from the petitioner as to why the present writ petition was filed only on 25.03.2025 after the impugned order was passed on 03.04.2024. However, since the petitioner is attempting to make out a case that there was no reason for invoking the power under

Section 74, the matter may be disposed of with the liberty to the petitioner to work out the remedy in the manner known to law.

10. However, since the petitioner has approached this Court long after the impugned order was passed, and considering the fact that the petitioner is contesting the case against levy of interest under Section 50 of the respective GST enactments, the matter is disposed of with the liberty to the petitioner to file an appeal against the impugned Order dated 03.04.2024 within a period of 30 days from the date of receipt of a copy of this order.

11. Furthermore, considering the fact that the petitioner has already paid the disputed tax and the only surviving issue is with reference to the invocation of Section 74, which comes in the way of the petitioner to resolve under the amnesty provisions of the respective GST enactments, the petitioner is directed to deposit 25% of the disputed interest to secure the interest of the revenue.

12. In case the petitioner makes such deposit and files an appeal against the impugned Order 03.04.2024 within the above stipulated time, the Appellate Authority namely Deputy Commissioner (Appeal), Trichy and

Vellore (GST), No.4, Barathiyar Salai, Fort Round Road, Vellore-632001, shall dispose of the appeal on merits after hearing the petitioner without reference to limitation.

13. In case the petitioner fails to comply with the above stipulations, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

14. Also, if the petitioner secures any favourable orders from the appellate authority, the petitioner may work out the remedy under Section 128 of the respective GST enactments.

15. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petition is closed. No costs.

29.10.2025

raja

Neutral Citation : Yes / No

To

The State Tax Officer, Inspection-2, Vellore.

C.SARAVANAN, J.

raja

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