IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-11-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11819 of 2025

and W.M.P. No.13387 of 2025

M/s Sri Balaji modern rice mill
Rep by its Partner Balaji Rajendran,
No.22, Eluppakunam Road, Kalambur,
Tiruvannamalai, Tamilnadu 606903.

..Petitioner(s)

Vs

The State Tax Officer, (Inspection V),
Office of the Commercial Tax officer,
Vellore.

..Respondent

PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the impugned order in GSTIN.33AATFS4470R1Z9/2019-2020 dated 30.04.2024 along with the consequential proceedings under section 74 in FORM GST DRC 07 vide ref. No. ZD330424244577B dated 30.04.2024 FY 2019-2020 to quash the same.

For Petitioner: Ms.G.Vardhini Karthik
for Ms.R. Hemalatha

For Respondent(s): Ms. Amirtapoonkodi Dinakaran,
Government Advocate (T)

ORDER

In this Writ Petition, the Petitioner has challenged the impugned order dated 30.04.2024. The present Writ Petition has been filed long after the expiry of period of limitation prescribed for filing an appeal before the appellate authority. By the impugned order, the demand that was proposed in DRC – 01 dated 21.03.2023 has been confirmed after considering the reply dated 06.04.2023.

2.The reading of the impugned order indicates that there is a detailed consideration and application of mind to the reply of the Petitioner. As such, there is no scope for interfering with the impugned order as there is no procedural irregularity in passing the impugned order. Considering the same, the Writ Petition is liable to be dismissed. However, liberty is given to the Petitioner to challenge the same before the appellate authority within a period of 30 days from the date of receipt of a copy of this order, subject to the petitioner depositing 25% of the tax. All the issues are left open to the petitioner to be canvassed before the appellate authority.

3.Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner, if any, shall also stand automatically vacated.

4. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

5. 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.

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

7. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

27-11-2025

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

GSA

C.SARAVANAN, J.

GSA

To

The State tax officer, (Inspection V),
Office of the Commercial Tax Officer,
Vellore.

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