



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 11793 of 2025
and
W.M.P.No.13352 of 2025**

1. Kailas Timber And Plywoods
Rep. By Partner Mr. Jagadish Kumar G
No 190, Pollachi Road, LIC Colony
SIDCO Post, Coimbatore 641 021

Petitioner(s)

Vs

1. The Assistant Commissioner
Podanur Circle, Coimbatore

2. The Branch Manager
Karuru Vysya Bank, Plot No 10, N
Block, CBM College Main Road,
Kovaipudur, Coimbatore 641 042

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the Impugned Order vide FORM GST DRC - 07 bearing Reference Number ZD331024172172X dated 23.10.2024, passed by the 1st Respondent herein, to quash the same.



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For Petitioner(s): Mr.Shiva Kumar G

For Respondent(s): Mr.V.Prashanth Kiran
Government Advocate (Taxes)

ORDER

This writ petition is being disposed of with the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondents.

2. In this petition, the petitioner has challenged the impugned order dated 23.10.2024, which was preceded by a notice in DRC-01 dated 19.07.2024, issued for the tax period from July 2017 to March 2018, wherein the petitioner was called upon to appear for personal hearing. The petitioner neither filed any reply nor appeared for the personal hearing. Hence, the petitioner suffered the impugned order.

3. The learned counsel for the petitioner would submit that the impugned order is arbitrary and that there is absolutely no grounds for invoking the extended period of limitation prescribed under Section 74 of the respective GST enactments. All the same, the petitioner submits that the petitioner may be given an opportunity to raise all grounds that are available in law before the



respondents.

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4. The learned Government Advocate for the respondents, on the other hand, submits that the writ petition is devoid of merits and is liable to be dismissed, as the petitioner had an alternate remedy by way of an appeal before the Appellate Commissioner and that the limitation for preferring such appeal stood extinguished on 22.02.2025.

5. Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondents and following the consistent view taken under similar circumstances, the case is remitted back to the 1st respondent to pass fresh orders, subject to the petitioner depositing 25% of the disputed tax within a period of thirty (30) days from the date of receipt of a copy of this order.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.07.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 23.10.2024 as an addendum to the Show Cause Notice dated 19.07.2024.

7. In case the Petitioner complies with the above stipulations, the 1st



Respondent 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, if any attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

8. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order dated 23.10.2024.

9. In case the Petitioner fails to comply with any of the stipulations, the 1st 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 is closed.

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Index:Yes/No

Speaking/Non-speaking order

Internet:Yes

Neutral Citation:Yes/No

To

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Karuru Vysya Bank, Plot No 10, N
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Kovaipudur, Coimbatore 641 042



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C.SARAVANAN, J.

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