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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.23455 of 2025
and
W.M.P.Nos.26320 and 26321 of 2025

Tvl. Sri Velavan Traders,
Represented by its Proprietor, Mrs.T.Dhanalakshmi,
27/2, Minakattuvalasu Main Street,
Avalpoondurai, Erode,
Tamil Nadu – 638 115. ... Petitioner

Vs.

State Tax Officer (ST),
Erode Jurisdiction,/ RS 5
Integrated New Commercial Taxes Building, 4th floor
S.F.No.400/1,7,8,46 Pudur B Village,
Erode – 638 002. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order bearing GSTIN 33BGQPD9414A1ZQ/2017-18 dated 31.01.2025 along with the summary order in Form GST DRC-07 bearing Reference No.ZD3301253054404 dated 31.01.2025 passed by the respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice.

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For Petitioner : Mr.G.Natarajan

For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate

ORDER

In this Writ Petition, the petitioner has challenged the impugned Order dated 31.01.2025 passed under Section 74 of the respective GST enactments, for the assessment year 2017-2018.

2. This writ petition was filed on 23.06.2025. The learned counsel for the petitioner would submit that the petitioner would like to work out the remedy before the appellate commissioner, and therefore, the learned counsel would seek for appropriate orders.

3. Considering the submission made by the learned counsel for the petitioner, and following the consistent view taken by this Court under similar circumstances, I am inclined to permit the petitioner to file a statutory appeal 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

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disputed tax in cash from the Petitioner's Electronic Cash Register, which will be inclusive of 10% of the disputed tax required to be paid before filing of the statutory appeal under respective GST Acts.

4. If the petitioner files such appeal and deposits such amount, the Appellate Authority namely Appellate Deputy Commissioner (ST) (GST Appeal), Erode, shall dispose of the appeal on merits after hearing the petitioner without reference to limitation.

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

6. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

29.10.2025

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Neutral Citation : Yes / No

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To

The State Tax Officer (ST),
Erode Jurisdiction,/ RS 5
Integrated New Commercial Taxes Building, 4th floor
S.F.No.400/1,7,8,46 Pudur B Village,
Erode – 638 002.

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C.SARAVANAN, J.

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