



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.No.23532 of 2025
and
WMP.Nos.26422 & 26423 of 2025

Tvl. OVERSEAS LEATHERS
represented by its Partner-Maddela
Sreenivasa Reddy,
No.131, SIDCO Industrial Estate,
Sipcot, Ranipet, Vellore,
Tamil Nadu 632 403.

.... Petitioner

Vs.

The State Tax Officer,
Office of the Commercial Tax Officer,
Ranipet (SIPCOT), Vellore

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records relating to the impugned proceedings passed by the Respondent in the order vide GSTIN:33AAAFO0375L1ZC/2018-19 (Nov 2018), dated 22.05.2025 along with consequential order in FORM GST DRC 07 vide ref.No.ZD330525245482H, dated 22.05.2025 passed under Section 74 of the Act and to quash the same.

For Petitioner : M/s.G.Vardhini Karthik for
Mrs.R.Hemalatha



For Respondent : Mrs.K. Vasanthamala,
Govt. Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 22.05.2025. By the impugned order, dated 22.05.2025 the tax proposed in Show Cause Notice in DRC 01 dated 25.02.2025 has been confirmed.

4. The reading of the impugned order indicates that the Petitioner's objection has been considered. The impugned order is also a detailed order and no procedural irregularity has been noticed in the impugned order. The Petitioner further has an alternative remedy by way of an appeal which is also efficacious.



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5. Considering the fact that the petitioner has filed this Writ Petition within the limitation prescribed for filing an appeal before the Appellate Authority, this Writ Petition is disposed of by giving liberty to the Petitioner to file an appeal before the Appellate Authority within 30 days from the date of receipt of a copy of this order.

6. In case the Petitioner files such appeal before the Appellate Authority within such time, the Appellate Authority shall dispose of the appeal on merits without further reference to limitation.

7. Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

8. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

27.11.2025

Neutral Citation : Yes / No
gv

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C.SARAVANAN.,J

gv

To:

The State Tax Officer,
Office of the Commercial Tax Officer,
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