IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.25887 & 25890 of 2025
and
W.M.P.No.29110 of 2025

W.P.No.25887 of 2025

Tvl Agam Shri Coco Products
Rep by its Partner – Radhakrishnan Barani,
No.4/145, Na, Nallampalli, Pollachi,
Coimbatore, Tamil Nadu – 642107. ... Petitioner

Vs.

1. The State Tax Officer,
   O/o. The Commercial Tax Office,
   Udumalpet (South) Assessment Circle,
   Udumalpet.

2. The Deputy State Tax Officer,
   O/o. The Deputy Commercial Tax Officer,
   Udumalpet (South), Udumalpet. ... Respondents

W.P.No.25890 of 2025

Tvl Agam Shri Coco Products
Rep by its Partner – Radhakrishnan Barani,
No.4/145, Na, Nallampalli, Pollachi,
Coimbatore, Tamil Nadu – 642107. ... Petitioner

Vs.

1. The Deputy State Tax Officer,
   O/o. The Deputy Commercial Tax Officer,
   Udumalpet (South), Udumalpet.

2. The State Tax Officer,
   O/o. The Commercial Tax Office,
   Udumalpet (South) Assessment Circle,
   Udumalpet. ... Respondents

W.P.No.25887 of 2025: 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 proceedings initiated by the Respondent in the impugned order by the 1st Respondent vide Ref No. GSTIN: 33AAQFA9608L1Z0/2018-19 dated 18.04.2023 along with consequential proceedings in FORM GST DRC 07 bearing Ref No.ZD3304230820202 dated 18.04.2023 under Section 74 of the Act, to quash the same.

W.P.No.25890 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned notice in FORM GST SPL 03 vide Ref No.ZD330625287420F dated 26.06.2025 issued by the 1st respondent to quash the same and further direct the 1st respondent to entertain the application under section 128A in FORM GST SPL 02 vide Ref No.ZD3304230820202 dated 26.03.2025.

For Petitioner in both W.Ps : Mrs.G.Vardhini Karthik For M/s.R.Hemalatha

For Respondent in both W.Ps : Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

In these writ petitions, the petitioner has challenged the impugned Order dated 18.04.2023 in Form GST DRC-07 passed by the 1st respondent / State Tax Officer and the consequential Notice dated 26.06.2025 issued by the 2nd respondent / Deputy State Tax Officer for the tax period 2018-2019 and has also sought for a direction to the 2nd respondent / Deputy State Tax Officer to entertain the application filed by the petitioner for Samadan Scheme under Section 128A of the respective GST enactments.

2. By the impugned order, the petitioner was imposed with a penalty under Section 74 of the respective GST enactments, despite the

accompanying table in the impugned order referring to Section 73(9) of the respective GST enactments.

3. There is no doubt that a Show Cause Notice in DRC-01 was issued on 14.02.2022 for the tax period 2018-2019 under Section 74 of the respective GST enactments. However, the petitioner vide reply dated 11.04.2023 in DRC-03 admitted the tax liability by depositing the amount on the same day and paid the dues pointed out in the Show Cause Notice in DRC-01 on account of the mismatch in details between GSTR-3B and GSTR-2A.

4. It is noticed that the petitioner had also challenged the impugned order by filing a statutory appeal before the Appellate Authority on 28.07.2023 within the prescribed time. However, the said appeal was withdrawn by the petitioner by filing an application on 28.02.2025, as the petitioner wanted to settle the dispute under Section 128A of the respective GST enactments.

5. The petitioner, thereafter, filed an application for waiver on 26.03.2025 under Section 128A of the respective GST enactments. However,

by an Order dated 26.06.2025, the 1st Respondent / State Tax Officer rejected the same on the ground that the demand was confirmed against the petitioner under Section 74 and therefore, the application for waiver cannot be considered.

6. Having considered the above case and after hearing the learned counsel for the petitioner and learned Government Advocate for the respondents, the challenge to the impugned order and consequential impugned notice is not made out on merits. However, liberty is granted to the petitioner to work out the appeal remedy, which was rightly invoked by the petitioner and wrongly withdrawn with a view to settle the case under Section 128A of the respective GST enactments, within a period of 30 days from the date of receipt of a copy of this order.

7. If the petitioner files an appeal within such time, the Appellate Authority shall dispose of the appeal on merits after hearing the petitioner without reference to limitation. It is open to the petitioner to canvas all the legal rights that are available to the petitioner before the Appellate Authority.

8. In case the petitioner fails to comply with the above stipulation, the

respondents are at liberty to proceed against the petitioner in accordance with law as if these Writ Petitions were dismissed *in limine* today.

9. Accordingly, these Writ Petitions stand disposed of. Consequently, connected miscellaneous petition is closed. No costs.

27.11.2025

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Neutral Citation : Yes / No

To

1. The State Tax Officer,
   O/o. The Commercial Tax Office,
   Udumalpet (South) Assessment Circle,
   Udumalpet.

2. The Deputy State Tax Officer,
   O/o. The Deputy Commercial Tax Officer,
   Udumalpet (South), Udumalpet.

C.SARAVANAN, J.

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W.P.Nos.25887 & 25890 of 2025

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