**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 18.12.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.25833 of 2024
and
W.M.P.Nos.28200 and 28201 of 2024

Tvl.Mas Weltechk,
Represented by its Proprietor
Dharmalingam ... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Hosur (South-3) Assessment Circle,
Integrated Commercial Tax Building,
Ground Floor,
Seetharam Medu,
Old Bus Stand,
Hosur – 635 109. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Respondent's Order dated 06.06.2024 in Reference No.ZD330624035630Q and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

**ORDER**

In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No.ZD330624035630Q dated 06.06.2024 in GST DRC-07 passed by the Respondent for the Tax Period between July 2017 and March 2018.

2. By the impugned Order dated 06.06.2024, the demand proposed in the Show Cause Notice in GST DRC-01 dated 12.10.2023 has been confirmed against the Petitioner. The Petitioner however filed a reply on 26.10.2023 and 28.02.2024 to the aforesaid Show Cause Notice in GST DRC-01.

3. It is submitted by the learned counsel for the Petitioner that the Petitioner has a fair case on merits and therefore the Petitioner deserves a fresh chance atleast to file an appeal and is willing to workout the remedy before the Appellate Commissioner.

4. Learned Additional Government Pleader for the Respondent on the other hand would submit that this Writ Petition is liable to be dismissed as the Petitioner has left over the rights in the light of the decisions of the

Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

5. Learned Additional Government Pleader for the Respondent would further submit that there is no scope for filing an appeal as the appeal would beyond the condonable period of limitation and is liable to be dismissed.

6. Learned Additional Government Pleader for the Respondent would submit that the Petitioner was issued with a Show Cause Notice in GST DRC-01 dated 12.10.2023 which was also replied back by the Petitioner on 26.10.2023 and 28.02.2024 and thereafter the impugned Order has been passed.

7. It is therefore submitted that the impugned Order dated 06.06.2024 is a detailed order and as such there are no indications that the

impugned Order suffers from any procedural violation warranting an interference under Article 226 of the Constitution of India and therefore, this Writ Petition is liable to be dismissed.

8. Having considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent and considering the fact that the Writ Petition was filed within the condonable period of limitation prescribed for filing the appeal, this Court is inclined to dismiss this Writ Petition by giving liberty to the Petitioner to file an appeal before the Appellate Authority subject to pre-deposit of 10% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

9. In case the Petitioner complies with the above stipulations, the Appellate Authority shall entertain the appeal and dispose of the same on merits without reference to the aspect of limitation on its own turn after hearing the Petitioner.

10. In case the Petitioner fails to comply with the above stipulations, the Authorities under the Act are at liberty to proceed against the

Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. This Writ Petition is dismissed with the above liberty. No costs. Connected Writ Miscellaneous Petitions are closed.

**18.12.2025**

Neutral Citation : Yes / No

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To:

The Assistant Commissioner (ST) (FAC),
Hosur (South-3) Assessment Circle,
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**C.SARAVANAN, J.**

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