IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.27372 of 2024
and
W.M.P.Nos.29861 and 29864 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 31.07.2024 in Reference No.ZD3307243562099 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

In this Writ Petition, the Petitioner has challenged the Order bearing Reference No.ZD3307243562099 dated 31.07.2024 passed by the Respondent for the Tax Period between April 2019 and March 2020.

2. By the impugned Order dated 31.07.2024, the demand proposed in the Show Cause Notice in GST DRC-01 dated 12.10.2023 has been confirmed against the Petitioner. The Petitioner failed to reply to the aforesaid Show Cause Notice in GST DRC-01 and thus, suffered the impugned Order.

3. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed on 11.09.2024.

4. Learned counsel for the Petitioner submits that the Petitioner may be given one opportunity to explain the case afresh, to retrieve its grievance and therefore seeks for a remand.

5. Learned Special 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.

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

7. Learned Special 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 and thereafter the impugned Order has been passed.

8. It is further submitted that the impugned Order dated 31.07.2024 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.

9. I have considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

10. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

11. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 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.

12. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 12.10.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 31.07.2024 as an addendum to the Show Cause Notice dated 12.10.2023.

13. In case the Petitioner complies with the above stipulations, the 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, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

14. It is made clear that bank attachment shall be lifted subject to the deposit of 10% of the disputed tax as ordered above and the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Order.

15. In case the Petitioner fails to comply with any of the stipulations, the 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.

16. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

18.12.2025

Neutral Citation : Yes / No

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To:

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Hosur (South-3) Assessment Circle,
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C.SARAVANAN, J.

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