IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.11.2025

CORAM
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.29253 & 29463 of 2025
and
WMP.Nos.32812 & 33018 of 2025

M/s.Murugan Sarees
Rep.by its Proprietor
Mr.Madhavaraj
1/34 E, Prumagoundamapatty
Parakkadu Street, Elampillai
Salem, Tamil Nadu 637 502. ...Petitioner in both W.P.Nos.

Vs.

1.Assistant Commissioner (ST) (FAC)/
Commercial Tax Officer,
Salem Rural Circle,
3rd Floor, Pitchards Road
Hasthampatty, Salem 636 007.

2.Assistant Commissioner (ST)
Salem Rural Circle,
3rd Floor, Pitchards Road
Hasthampatty,
Salem 636 007. ...Respondents in both W.P.Nos.

Prayer in W.P.No.29253/2025: This Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, call for the records of the 1st respondent herein in impugned order in GSTIN:33AHTPM4960D1Z6/ 2019-20 dated 20.03.2025 and quash the same.

Prayer in W.P.No.29463/2025: This Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the 1st respondent herein in impugned order in GSTIN: 33AHTPM4960D1Z6/2017-18 dated 28.01.2025 and quash the same.

For Petitioner in both W.P.Nos. : M/s.R.Sumedha

For Respondents in W.P.No.29253/2025 : Mrs.K.Vasanthamala
Government Advocate (CT)

For Respondents in W.P.No.29463/2025 : Mr.T.N.C.Kaushik
Additional Government Pleader

COMMON ORDER

In these writ petitions, the petitioner has challenged the following respective Assessment Orders passed under Section 74 of the respective GST Enactments:

Sl.Nos.	***Writ Petitions***	***Date of the Impugned Order***	***Tax Period***	***DRC-01 Dated***
1	W.P.No.29253 of 2025	20.03.2025	2019-20	26.09.2024
2	W.P.No.29463 of 2025	28.01.2025	2017-18	18.12.2023

2. The petitioner, who is aged about 84 years at the time of filing these Writ Petitions, is before this Court. It is submitted that the petitioner's GST registrations was cancelled vide order dated 02.12.2021 in FORM GST REG-19 pursuant to an application filed on 16.10.2021for its cancellation. It is submitted that the petitioner has not been in business, since the date of application for cancellation on 16.10.2021 and after the petitioner's wife passed away.

3. The learned counsel for the petitioner however would submit that it is a fair case to succeed on merits.

4. The learned counsel for the respondent on the other hand would submit that the Writ Petitions are devoid of merits, as the petitioner has an alternative remedy by filing an appeal before the Appellate Authority under Section 107 of the respective GST Enactments.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders have already expired and where as, these Writ Petitions have been filed only on 28.07.2025.

6. 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 10% 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.

7. Considering the age of the petitioner and to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the 1st Respondent to pass a fresh orders subject to the Petitioner depositing 10% of the disputed tax confirmed in each of the impugned orders in cash and or 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.

8. Within such time, the Petitioner shall also file a reply to the

respective Show Cause Notices in GST DRC-01 dated 26.09.2024 and 18.12.2023 together with requisite documents to substantiate the case by treating the respective impugned Orders dated 20.03.2025 and 28.01.2025 as an addendum to the respective Show Cause Notices dated 26.09.2024 and 18.12.2023.

9. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final orders 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, if any, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 10% of the disputed tax confirmed vide respective impugned orders as ordered above and no other amount is in arrears barring the amount demanded under the impugned Orders.

11. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent is at liberty to proceed against the

Petitioner to recover the tax in accordance with law as if this Writ Petitions were dismissed *in limine* today.

12. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

13. These Writ Petitions are disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

05.11.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna

To

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C.SARAVANAN, J.

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