IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.30835 of 2025
and
W.M.P.Nos.34531 & 34537 of 2025

V.S. Blue Metals
Registered Office at
Door No.4/281 West Thottam,
Kandasamy Pudhur,
Arasanatham Post – 636107,
Athur Taluk, Salem District.
Represented by its Managing
Partner, Thiru S.Suresh ... Petitioner

Vs.

1. The State Tax Officer
Office of the Commercial Tax Officer
Athur Rural – Salem II
Salem.

2. The Deputy Commissioner (ST)(GST)
Salem. ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the proceedings of the 1st respondent dated 13-2-25 in GSTIN;

33AAGFV7254F1Z4/2020-2021 and the consequential order of the 2nd respondent in GSTIN/TEMPID/UI233AAGFV7254F1Z4/2020-2021, dated 23-6-25 and quash the same.

For Petitioner : Mr.K.Rajesekaran

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

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

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondents, this Writ Petition is being disposed of at the time of admission.

3. In this writ petition, the petitioner has challenged the impugned Order dated 13.02.2025 passed under Section 107 of the respective GST enactments, for the tax period 2020-2021 and consequential order dated 23.06.2025.

4. After passing of the aforesaid Order dated 13.02.2025, the petitioner filed an appeal before the appellate authority namely the 2nd respondent / Deputy Commissioner (ST)(GST), Salem, on 21.06.2025. The said appeal has been rejected by an Order dated 23.06.2025, as it was filed beyond the condonable period of limitation.

5. There is no scope for interfering with the order of the 2nd respondent in rejecting the appeal filed by the petitioner on 21.06.2025 against the Order dated 13.02.2025.

6. However, it is noticed that the impugned Order dated 13.02.2025 was passed exparte, as the petitioner failed to respond to the notice dated 26.11.2024 which preceded the impugned Order dated 13.02.2025.

7. It is also submitted by the learned counsel for the petitioner that the petitioner has already deposited 4% of the disputed tax at the time of filing an appeal.

8. In view of the same, following the consistent view taken by this Court under similar circumstances, the impugned orders are quashed and case is

remitted back to the 1st respondent to pass a fresh order subject to the petitioner depositing another 21% of the disputed tax in cash from Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

9. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 13.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

10. Subject to the petitioner complying with the above stipulations, the 1st respondent shall proceed to pass fresh 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. It is needless to state that, before passing any such order, the petitioner shall be heard.

11. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

12. 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 petition was dismissed *in limine* today.

13. With the above directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

17.10.2025

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Neutral Citation : Yes / No

To

1. The State Tax Officer
   Office of the Commercial Tax Officer
   Athur Rural – Salem II
   Salem.

2. The Deputy Commissioner (ST)(GST)
   Salem.

<u>C.SARAVANAN, J.</u>

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