IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.09.2025

CORAM :

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

W.P.No.35149 of 2025
and
WMP.Nos.39346 & 39347 of 2025

Tvl. Universe Equipment Enterprises,
Rep. By its Proprietor – V.Boopathy
54-57, R.R. Samy Lane,
Avinashi Road, Coimbatore – 641 009. ... Petitioner

Vs

The Deputy State Tax Officer-1,
Office of the Deputy Commercial Tax Officer,
Ram Nagar, Coimbatore. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the file of the respondent in impugned order vide REF:33AHNPB3529R1ZZ/2018-19 dated 27.04.2024 along with consequential order u/s.73 in Form GST DRC-07 bearing a Ref. No:ZD330424220669E dated 27.04.2024 for the tax period April, 2018 to March, 2019 to quash the same.

For Petitioner : Mr.K.Vignesh Kumar

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission, after consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent.

2. In this Writ Petition, the petitioner has challenged the impugned order dated 27.04.2024 passed for the tax period 2018-2019. In response to the Show Cause Notice DRC-01 dated 17.12.2023, it has been stated in second paragraph of the impugned order that the petitioner neither paid tax nor filed a reply, despite time being given to the petitioner. However, in the subsequent paragraph, it is stated that the reply filed by the petitioner was verified and it is found related documents filed were insufficient.

3. A reading of the impugned order thus indicates that there is no proper discussion in the impugned order. The fact remains that the petitioner was required to file reply atleast on 24.02.2024 at the time of personal hearing in response to the Show Cause Notice in DRC-01 dated 17.12.2023. The time for filing appeal before the Appellate Authority has also expired at this distant point of time. The petitioner approached this Court long after the expiry of limitation period.

4. Since the impugned order suffers non-application of mind and since there is no semblance of any discussion and considering the fact that the petitioner approached this Court long after the expiry of limitation period, the case is remitted back to the respondent to pass a fresh order subject to the petitioner depositing 25% of the disputed tax in cash from the petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

5. Simultaneously, the petitioner shall file a reply to the Show Cause Notice in GST DRC-01 dated 17.12.2023 together with requisite documents to substantiate the case by treating the impugned order dated 27.04.2024 as an addendum to the Show Cause Notice dated 17.12.2023 within a period of 30 days from the date of receipt of a copy of this order.

6. Subject to the petitioner complying with the above stipulated conditions, the 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 thereafter.

7. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner to recover the tax due in accordance with law as if this Writ Petition was dismissed *in limine* today.

8. Needless to state, before passing any such order, the respondent shall give due notice to the petitioner.

9. This Writ Petition stands disposed of with the above terms. Consequently, connected Miscellaneous Petitions are closed. No costs.

17.09.2025

dh

Index: Yes/No
Internet: Yes/No

To

The Deputy State Tax Officer-1,
Office of the Deputy Commercial Tax Officer,
Ram Nagar, Coimbatore.

C.SARAVANAN.J.,

dh

W.P.No.35149 of 2025

17.09.2025