



W.P.No.35153 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.09.2025

CORAM :

THE HONOURABLE MR. JUSTICE C.SARAVANAN

W.P.No.35153 of 2025

and

WMP.Nos.39350 & 39353 of 2025

Tvl. Sri Velavan Traders,
Represented by its Proprietor
T.Dhanalakshmi
27/2, Minnakattuvalasu Main Street,
Avalpoondurai (p.o),
Erode – 638 115.

... Petitioner

Vs

The State Tax Officer, (R.S-5)
Office of the Commercial Tax Officer,
Erode.

... 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 files of respondent in impugned order vide GSTIN: 33BGQPD9414A1ZQ/2018-19 dated 03.02.2025 along with consequential order u/s. 73 in Form GST DRC-07 bearing a Ref No: ZD330225009049R dated 03.02.2025 for the tax period April, 2018 to March 2019 and quash the same as arbitrary, against the principles of natural justice and pass orders.

For Petitioner : Mr.K.Vignesh Kumar

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate



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ORDER

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

2. In this Writ petition, the petitioner has challenged the impugned order dated 03.02.2025 passed for the tax period 2018 – 2019. The impugned order has proceeded notice in DRC-01 dated 30.09.2024.

3. A reading of the impugned order also indicates that the petitioner has also filed reply which has been considered and disposed of on merits. Therefore, there is no scope for interference with the impugned order in this Writ Petition as no procedural irregularity is discernible in the impugned order. Therefore, this Writ Petition is as such liable to be dismissed for the relief sought for.

4. However, the petitioner can be given liberty to file an appeal before the appellate authority/Joint Commissioner (Intelligence), Erode, subject to the petitioner depositing 50% of the disputed tax in cash,



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considering the fact that there is only a marginal delay in approaching this Court for the relief in this Writ Petition.

5. The Writ Petition was filed on 09.09.2025. Therefore, in order to balance the interest of the parties i.e the Petitioner and the Revenue, this writ petition is disposed by giving liberty to the petitioner to approach the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order together with such pre-deposit as has been ordered. In case the petitioner pre-deposits the aforesaid amount and files the appeal before the appellate authority, the appellate authority shall dispose the proposed appeal on merits without reference to limitation.

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

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dh

Index: Yes/No

Internet: Yes/No

To

The State Tax Officer, (R.S-5)

Office of the Commercial Tax Officer,

Erode.



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C.SARAVANAN.J.,

dh

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