# IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM :

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

W.P.Nos.35219 and 35202 of 2025
and
W.M.P.Nos. 39428, 39431, 39403 and 39411 of 2025

Tiruttani Co-Operative Vivasa Marketing Society Ltd.,
(Represented by its Secretary)
Mrs.Umavathi Loganathan),
No.24, Akkaiya Naidu Street, Tiruttani,
Tiruvallur, Tamil Nadu-631 209. ... Petitioner in both W.Ps.

Vs.

1.The State Tax Officer,
Tiruttani Assessment Circle,
Ward-B, Block-25, TS.No.22,
Gandhi Road,
Arakkonam-631 1001.

2.The Deputy Commissioner (ST)
(GST Appeals), Chennai-I,
Greams Road, Main Building,
2nd Floor, Chennai-600 006. ... Respondents in both W.Ps

**COMMON PRAYER**: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 1st respondent herein in his proceeding FORM GST DRC -07 with reference Nos.ZD330824045572E and ZD3308241654391 respectively dated 20.08.2024 along with detailed order in GSTIN:33AABAT8845Q1ZR / 2019-20 and GSTIN: 33AABAT8845Q1ZR respectively dated 20.08.2024 for the tax period APR 2019- MAR 2020 and quash the same.

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| For Petitioner (in both W.Ps) | : | Mr.B.Syed Abdul Wakeel |
| For Respondent (in both W.Ps) | : | Mr.C.Harsharaj<br>Additional Government Pleader |

**COMMON ORDER**

These Writ Petitions are being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondents.

2. In these Writ Petitions, the Petitioner has challenged the Assessment Orders passed at Sl.Nos.1 and 3 but also the order of the Appellate Commissioner namely the 2nd Respondent dismissing the Appeal of the Petitioner as having been filed beyond the condonable period of limitation. As far as the Assessment Order dated 06.08.2025 at Sl.No.3, 40% of the disputed tax has already been recovered from the Petitioner.

3. The learned Additional Government Pleader for the Respondents on

the other hand would submit that there are no documents to substantiate the same.

4. Having considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents.

5. Considering the fact that the Petitioner has not replied to the Notice in DRC-01 which culminated in the orders at Sl.Nos.1 and 3, I am inclined to quash the same on terms subject to the Petitioner depositing minimum of 25% of the disputed tax. Needless to state, in case 40% already been deposited, in so far as the demand covered by the impugned order in W.P.No.35219 of 2025 dated 06.08.2024 for the same tax period, the Petitioner need not make any pre-deposit. However, the Petitioner will have to substantiate the same before the 2$^{nd}$ Respondent.

6. The Petitioner shall file a reply to the Notice in DRC – 01 dated 23.05.2024 by treating the respective Assessment Orders dated 20.08.2024 and 06.08.2024 respectively as an addendum to the respective notices in DRC-01 within a period of 30 days from the date of receipt of a copy of this order. Subject to the Petitioner complying with the above terms, the 2$^{nd}$ Respondent

shall pass a fresh order on merits as expeditiously as possible. In case, the Petitioner complies with the same, the respective orders of the 1st Respondent in W.P.Nos.35213 and 35225 of 2025 shall stands quashed and the impugned orders in DRC 07 dated 20.08.2024 and the impugned order in DRC – 07 dated 06.08.2024 impugned in W.P.No.35219 of 2025 are also stands quashed and the cases are remitted back to the 2nd Respondent to pass a fresh order on merits as expeditiously as possible.

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

**16.09.2025**

Neutral Citation : Yes / No

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To

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**C.SARAVANAN, J.**

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