IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36948 of 2025
and
W.M.P.Nos.41335 and 41340 of 2025

Tvl.Nalli Motors,
Represented by its Managing Partner
Vijayakumar Agniguruparan ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Anupparpalayam Assessment Circle,
Ground Floor, Emperor Building,
No.16, Indira Nagar 1st Street,
Avinashi Road, Tiruppur – 641 603.

2.The Deputy Commissioner (ST) (GST),
Erode,
Integrated New Commercial Taxes Building,
III Floor,
S.F.No.400/1, 7, 8, 46 Pudur B Village,
Erode – 638 002. ... Respondents

Prayer: Writ Petition 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 pertaining to Form GST DRC-07 vide Ref.No.ZD331224133486L dated

17.12.2024 along with a detailed order annexed thereon vide Ref.No.33AANFN1447R1ZP/2021-2022 dated 13.12.2024 issued by the 1st Respondent and Form GST APL-02 vide Ref.No.ZD330825041335I dated 05.08.2025 issued by the 2nd Respondent and quash the same.

For Petitioner : Mr.M.Praveen Balaji

For Respondents : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 17.12.2024, passed by the 1st Respondent for the Tax Period 2021-2022 and the Order dated 05.08.2025, passed by the 2nd Respondent dismissing the appeal of the Petitioner on the ground that the appeal was filed beyond the condonable period of limitation under Section 107(4) of the respective GST

enactments. Hence, the Petitioner is before this Court to quash the impugned Order dated 17.12.2024.

4. It is noticed that the 1st mentioned impugned Order dated 17.12.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 01.07.2024 was also followed by a reminder on 09.07.2024. However, the Petitioner failed to respond to the same and thus, suffered the 1st mentioned impugned Order 17.12.2024.

5. This Court under similar circumstances has come to the rescue of persons like the Petitioner by quashing the impugned Order on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any reason to take a different view in this case.

6. Considering the same, the case is remitted back to the 1st 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 thirty (30) days from the date of receipt of a copy of this order.

7. The Petitioner shall file a reply simultaneously to the Show Cause Notice in GST DRC-01 dated 01.07.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 17.12.2024 as an addendum to the Show Cause Notice dated 01.07.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulated conditions, the 1st Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter. Subject to the Petitioner complying with the above stipulated conditions, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

9. In case the Petitioner fails to comply with any of the conditions stipulated above, 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.

10. Needless to state, before passing any such order, the 1st Respondent

shall give due notice to the Petitioner.

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

07.10.2025

Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.

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