IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37655 of 2025
and
W.M.P.Nos.42139, 42140 and 42141 of 2025

M/s.Sri Balamurugan and Co,
Partnership Firm
Rep by Shanmugavel ... Petitioner

Vs.

1.The Deputy Commissioner (Commercial Tax) (FAC),
Goods and Service Tax (Appeal),
Appellate Authority,
Pudur B Village,
Erode – 638 002.

2.The Commercial Tax Officer,
State Tax Officer,
Mettur Road,
Erode. ... 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 of the Impugned summary order dated 10.02.2025 in DRC-07 vide Ref.No.ZD330225096897V passed by the 2nd Respondent and the consequential dismissal of the Impugned appeal order dated 18.07.2025 vide

Ref No.ZD3307251930387 passed by the 1st Respondent and quash the same as arbitrary, against the principles of natural justice and total inconformity with the provisions of the GST Act, 2017.

For Petitioner	:	Mr.K.Vasanthanayagan
For Respondents	:	Mrs.K.Vasanthamala Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 both the orders passed by the first respondent appellate authority vide order dated 18.07.2025 and the assessment order dated 10.02.2025 passed by the second respondent original authority under Section 73 of the respective GST enactments. The impugned order has preceded a notice in GST DRC – 01 dated 26.11.2024 for the tax period 2020-2021.

4. The appeal that was filed before the first respondent was delayed by 62 days beyond the condonable period of limitation and therefore the first respondent has rejected the appeal on the ground of limitation vide order dated 18.07.2025.

5. The order of the first respondent dismissing the appeal cannot be questioned as the respondent has act as strictly in accordance with the provisions of the respective GST enactments.

6. At the same time, it is noticed that since the petitioner has not replied to the Show Cause Notice in DRC – 01 dated 26.11.2024 for the tax period 2020-2021 and has thus suffered the impugned order in the hands of the second respondent on 10.02.2025.

7. Considering the same and following the consistent view taken by this Court under similar circumstances, this Court is inclined to come to the rescue of the petitioner by quashing the impugned assessment order dated 10.02.2025, subject to the Petitioner depositing another 15% 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.

8. The Petitioner shall file a reply to the Show Cause Notices in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 10.02.2025 as addendum to the same, within a period of fifteen (15) days from the date of receipt of a copy of this order.

9. In case the petitioner complies with the above stipulations, the concerned Respondent shall proceed to pass a fresh 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 stipulations, the attachment of the bank account of the petitioner shall also stands automatically vacated.

10. In case the Petitioner fails to comply with any of the stipulations, the concerned 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.

11. Needless to state, before passing any such order, the concerned Respondent shall give due notice to the Petitioner.

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

08.10.2025

Neutral Citation : Yes / No

jas

To:

1.The Deputy Commissioner (Commercial Tax) (FAC),
Goods and Service Tax (Appeal),
Appellate Authority,
Pudur B Village,
Erode – 638 002.

2.The Commercial Tax Officer,
State Tax Officer,
Mettur Road,
Erode.

C.SARAVANAN, J.

jas

W.P.No.37655 of 2025
and
W.M.P.Nos.42139, 42140 and 42141 of 2025

08.10.2025