IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.35449 & 35454 of 2025
and
W.M.P.Nos.39668, 39669, 39675 & 39677 of 2025

W.P.Nos.35449 & 35454 of 2025

Tvl. Renuga Traders,
Represented by its Proprietor – Kannan Nandagopal
No.1/209, NA, South Street Parigam,
Eduthavainatham,
Kallakurichi – 606207. ... Petitioner

Vs.

The State Tax Officer, (Intelligence), Inspection-2,
Office of the Commercial Tax Officer,
Cuddalore Division,
Cuddalore. ... Respondent

Prayer in W.P.No.35449 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the respondent in the Order vide GSTIN:33AOCPN9914Q1ZC/2023-2024 dated 01.04.2025 along with consequential proceedings under Section 74 of the Act issued in FORM GST DRC-07 vide Ref No.ZD3304250089587 dated 01.04.2025 for the year 2023-2024 and quash the same.

Prayer in W.P.No.35454 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the respondent in the Order vide GSTIN:33AOCPN9914Q1ZC/2020-2021 dated 01.04.2025 along with consequential proceedings under Section 74 of the Act issued in FORM GST DRC-07 vide Ref No.ZD330425008781M dated 01.04.2025 for the year 2020-2021 and quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

COMMON ORDER

By this Common Order, both the Writ Petitions are being disposed of.

2. In these Writ Petitions, the petitioner has challenged the impugned Orders dated 01.04.2025 passed by the respondent for the period 2020-2021 and 2023-2024.

3. These Impugned Orders have been preceded by an Intimation in Form GST DRC-01A dated 18.12.2024 and a Summary of Notice in Form GST DRC-01 dated 08.01.2025 and three Personal Hearing Notices dated 17.02.2025,

12.03.2025 and 21.03.2025. The petitioner has not replied to any of the notices and thus, suffered the Impugned Orders dated 01.04.2025.

4. It is noticed that the petitioner has not filed an appeal in time.

5. The contention of the petitioner is that the petitioner has a case on merits and therefore, one opportunity be given to the petitioner.

6. Learned counsel appearing for the respondent, on the other hand, would submit that, these Writ Petitions are liable to be dismissed in the light of decision of the Hon'ble Supreme Court in **Asstt. Commr.(CT), LTU, Kakinada** Vs **Glaxo Smith Kline Consumer Health Care Ltd.,** in C.A.No.2413 of 2020, dated 06.05.2020, where the Hon'ble Supreme Court has held that the limitation prescribed under the Act for filing the appeal cannot be extended.

7. Having considered the submissions made by the learned counsel for the petitioner and learned Additional Government Pleader for the respondent and following the consistent view of this Court under similar circumstances has been to relegate the party to work out the remedy, this Court is inclined to dispose of these Writ Petitions by quashing the impugned Orders dated

01.04.2025 subject to petitioner deposits 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, in case no amount has been recovered from the petitioner.

8. In case amount has been already recovered, no further recovery proceedings shall be made.

9. The petitioner shall however file a detail reply to the Show Cause Notices in DRC-01 dated 08.01.2025 by treating the impugned Orders dated 01.04.2025 as an addendum to the Show Cause Notices dated 08.01.2025 within a period of thirty (30) days from the date of receipt of a copy of this order.

10. In case the petitioner complies 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, after hearing the Petitioner.

11. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner in

accordance with law as if these Writ Petitions were dismissed *in limine* today.

12. With these directions, these Writ Petitions stand disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

16.09.2025

raja

Neutral Citation : Yes / No

To

The State Tax Officer, (Intelligence), Inspection-2,
Office of the Commercial Tax Officer,
Cuddalore Division,
Cuddalore.

C.SARAVANAN, J.

raja

W.P.Nos.35449 & 35454 of 2025

16.09.2025