IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.09.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35701 of 2025
and
W.M.P.Nos.39950 & 39951 of 2025

Tvl. Jayabaarathi and Co.
Rep. by its Proprietor
Thiru S.K. Sivakumar
No.19/2C1A, Ezhil Nagar,
Anumepalli, Masjid Road,
Zuzuwadl, Hosur – 635126. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Hosur South-II Circle, Hosur. ... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for Respondent's Order dated 16.11.2024 with Ref. No. ZD331124123786J and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.C.Harsha Raj
Special Government Pleader

ORDER

In this Writ Petition, the petitioner has challenged the impugned Order dated 16.11.2024 passed under Section 74 of the respective GST enactment for the period July 2017 to March 2018.

2. The impugned Order has preceded by an Intimation in Form GST DR1-01A dated 31.07.2023 followed by a Notice in Form GST DRC-01 dated 19.10.2023.

3. The petitioner has replied only to the intimation issued in Form GST DR1-01A dated 31.07.2023 by a reply dated 11.08.2023, wherein petitioner has merely stated as follows:

> Dear sir there is so much liability showed in your notice,and financial year 2017-2018 we have bought bills from customers i have bills kept myself in office, but some customers didnot file gstr-1 thats why there is mismatch in liability, please dropped the notice kindly do the needfull.

4. Since the petitioner did not file any reply to the Notice in Form GST DRC-01 dated 19.10.2023, the impugned Order dated 16.11.2024 has been passed based on the aforesaid reply dated 11.08.2023 to the intimation in Form GST DR1-01A dated 31.07.2023.

5. It is noticed that, the petitioner has failed to appear for personal hearing. Hence, the aforesaid demand has been confirmed.

6. It is further noticed that, after issuance of Notice in Form GST DR1-01A dated 31.07.2023 and prior to issuance of Notice in Form GST DRC-01 dated 19.10.2023, a notice in DRC-01 dated 18.10.2023 was issued by the Assistant Commissioner (ST), Hosur (South)-II for the same period i.e. 2017-2018, wherein based on the differences noticed in GSTR-2A and GSTR-3B, the following sum has been demanded towards tax, interest and penalty:

Tax period	Act	Tax	Interest	Penalty	Total
2017-2018	IGST	0	0	0	0
	CGST	729837.36	729557.42	729837.36	2189232.14
	SGST	729837.36	729557.42	729837.36	2189232.14
Total		1459674.72	1459114.84	1459674.72	4378464.28

The interest was calculated as on 18.10.2024 at 18% under Section 50(3) of the respective GST enactment.

7. The petitioner has also replied to the same reiterating the content of the

reply to intimation in Form GST DR1-01A dated 31.07.2023 as below:

Dear sir i have purchase bills for that liability mismatch amount in that financial year we lot of material purchased during that financial year and i kept bills myself please dropped the notice and do the needfull.

8. There is no difference between the demand proposed in Notice in Form GST DRC-01 dated 19.10.2023 and Notice in DRC-01 dated 18.10.2023

9. It is further noticed that, challenging the impugned Order dated 16.11.2024, the petitioner filed a Rectification Application on 19.02.2025 under Section 161 of the respective GST enactment, which has been rejected by an Order dated 12.03.2025 holding that, Order that was passed on 16.11.2024 was after considering the reply filed by the petitioner online.

10. Thus, there is no scope for entertaining this writ petition as the Order is a detailed order. There are also no infraction of procedural safeguards under the Act warranting an interference with the impugned Assessment Order dated 16.11.2024.

11. The petitioner has appeal remedy against the Order dated 12.03.2025 passed under Section 161 of the respective GST enactment. However, limitation

for filing such appeal expired on 11.07.2025. This Writ Petition has been filed long after the period prescribed for filing appeal with application to condone the delay.

12. As per the 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*, there cannot be any further extension of time for filing an appeal.

13. However, to balance the interest of the petitioner and the respondent, the Court is inclined to give liberty to the petitioner to file a statutory appeal within a period of 30 days from the date of receipt of a copy of this order, subject to petitioner deposits 50% of the disputed tax in cash.

14. If the petitioner files such appeal and deposits of 50% of the disputed tax, the Appellate Authority namely Deputy Commissioner (GST Appeals) Salem, shall dispose of the appeal without further reference to limitation.

15. In case, if the petitioner fails to comply with the same, the respondent is at liberty to proceed against the petitioner in the manner known to law.

16. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

23.09.2025

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Neutral Citation : Yes / No

To

The Assistant Commissioner (ST),
Hosur South-II Circle,
Hosur.

C.SARAVANAN, J.

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