



W.P.No.35544 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35544 of 2025

and

W.M.P.Nos.39779 & 39780 of 2025

Tvl Kapeed Infra,
Represented by its Prop. Mrs.S.Subbulakshmi,
No.10, Kalappal Kuppusamy Street,
Pandian Nagar, Malar Maligai Shop,
Periyasadayampalayam, Erode – 638 002.

... Petitioner

Vs.

The State Tax Officer,
O/o, The Commercial Tax Officer,
Inspection VI,
Erode.

... Respondent

Prayer: 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 initiated by the respondent in the impugned order in Form GST DRC-07 bearing Ref No.ZD330924012286I dated 03.09.2024 along with the Annexure vide GSTIN:33KXEPS6135M1ZU/2023-2024 dated 03.09.2024 under Section 74 of the Act passed by the respondent for the AY 2023-24 and to quash the same.



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For Petitioner : M/s.R.Hemalatha

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

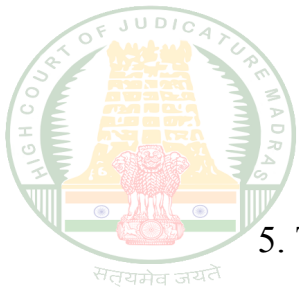
ORDER

Heard the learned counsel for the petitioner and learned Special Government Pleader for the respondent.

2. In this Writ Petition, the petitioner has challenged the impugned Order dated 03.09.2024 passed under Section 74 of the respective GST enactment, for the tax period 2023-2024 (April 2023 to Feb 2024).

3. The Impugned Order has been preceded by an Intimation in Form GST DRC-01A dated 24.06.2024 and a Show Cause Notice in Form GST DRC-01 dated 02.07.2024 and three Personal Hearing Notices dated 02.08.2024, 12.08.2024 and 19.08.2024. The petitioner has replied to the same on 27.08.2024 seeking further time to file a reply. However, thereafter, petitioner did not file any reply and thus, suffered the impugned Order dated 03.09.2024.

4. It is noticed that, the petitioner has not filed any appeal against the Impugned Order dated 03.09.2024.

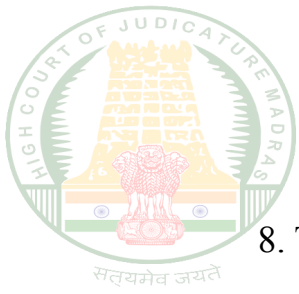


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5. The learned counsel for the petitioner would submit that the impugned order has been passed in a mechanical manner without proper application of mind and therefore, liable to be set aside.

6. On the other hand, learned Special Government Pleader appearing for the respondent would submit that, this Writ Petition is 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 Special 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 this Writ Petition by quashing the impugned Order dated 03.09.2024 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.



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8. The petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 02.07.2024 by treating the impugned Order dated 03.09.2024 as an addendum to the Show Cause Notice dated 02.07.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

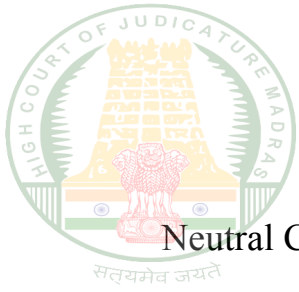
9. In case the petitioner complies with the above stipulated conditions, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter, after hearing the petitioner.

10. 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 this Writ Petition was dismissed *in limine* today.

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

16.09.2025

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Neutral Citation : Yes / No

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The State Tax Officer,
O/o, The Commercial Tax Officer,
Inspection VI,
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C.SARAVANAN, J.

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