IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 36591 of 2025
AND
WMP NO. 40901 OF 2025,WMP NO. 40907 OF 2025

1. Tvl Nalli Motors Rep by it Managing Partner Mr Vijayakumar
Agniguruparan
No 01 Avinashi Road Anupparpalayam
Tiruppur 641652

Petitioner(s)

Vs

1. The Assistant Commissioner ST
Anupparpalayam Assessment Circle
Ground Floor Emperor Buildng, No. 16 Indira Nagar 1st Street, Avinashi Road, Tirupur 641 603.

2.The Deputy Commissioner (ST) (GST)
Integrated New Commercial Taxes Building, III Floor, S.F No. 400/1,7,8, 46 Pudur B Village, Erode- 638002

Respondent(s)

WMP No. 40901 of 2025

1. Tvl Nalli Motors Rep by it Managing
Partner Mr Vijayakumar
Agniguruparan
No 01 Avinashi Road Anupparpalayam
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Petitioner(s)

Vs

1. The Assistant Commissioner ST
Anupparpalayam Assessment Circle
Thiruvanmiyur, Chennai.

2.The Deputy Commissioner (ST)
(GST)
Integrated New Commercial Taxes
Building, III Floor, S.F No. 400/1,7,8,
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PRAYER

calling for the records on the files pertaining to Form DRC 07 vide Ref. No. ZD330225245675E dated 24.02.2025, along with a detailed order annexed thereon vide Ref No 33AANFN1447R1ZP/2020-2021 dated 24.02.2025 passed by 1st respondent, and the Form GST APL-02 vide Ref. No. ZD330825041371M dated 05.08.2025 passed by the 2nd respondent and quash the same

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PRAYER

to DISPENSE WITH the production of the original impugned order under Form DRC 07 vide Ref. No. ZD330225245675E dated 24.02.2025, along with a detailed order annexed thereon vide Ref No 33AANFN1447R1ZP/2020-2021 dated 24.02.2025 issued by 1st respondent and also for form GST APL 02 vide ref No. ZD330825041371M dated 05.08.2025 issued by the 2nd respondent in lieu of a clean photo copy thereof or pass.

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PRAYER

to grant an INTERIM STAY of all further coercive proceedings by the Respondents pursuant to the Form GST DRC-07 vide Ref. No. ZD330225245675E dated 24.02.2025, along with a detailed order vide GSTIN 33AANFN1447R1ZP/2020-2021 annexed thereon, dated 24.02.2025 issued by the 1st respondent, and also pursuant to the consequent order under Form GST APL-02 vide Ref. No. ZD330825041371M dated 05.08.2025 issued by the 2nd respondent, pending disposal of the present writ petition or pass

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For Petitioner(s): M/s. Praveen Balaji M
Neshapriyan M
Murugan B

For Respondent: 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 after hearing 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 24.02.2025 passed by the 1st respondent and the Order dated 05.08.2025 of the 2nd respondent, whereby the appeal of the Petitioner against the aforesaid Order dated 24.02.2025 has been rejected.

4. The Petitioner had also been issued with a Show Cause Notice in GST DRC-01 dated 23.11.2024 for the Tax Period between April 2020 and March 2021. Eventhough the Petitioner responded to the same, the petitioner suffered impugned Order dated 24.02.2025. An appeal against the same was filed before the Appellate Authority after a lapse of 61 days.

5. At the time of filing of the appeal, the Petitioner has deposited 10% of the disputed tax. However, since the appeal was filed beyond the condonable period, the same was rejected by the 2nd respondent on 05.08.2025.

6. Learned counsel for the Petitioner submits that the impugned Orders dated 24.02.2025 and 05.08.2025 of the 1st respondent and the 2nd respondent respectively are arbitrary as the demand has been confirmed.

7. The learned Government Advocate for the Respondents on the other hand would submit that this Writ Petition is liable to be dismissed as the Petitioner has left over the rights in terms of the decisions of the Hon'ble

Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise, Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

8. That apart, it is submitted that the Petitioner has not substantiated the case with any documents and therefore, on this count also, this Writ Petition is liable to be dismissed.

9. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents and having considered the consistent view taken by this Court in similar circumstances, this Court is inclined to come to the rescue of the Petitioner by quashing the impugned Order dated 24.02.2025 of the 1st respondent and the impugned Order dated 05.08.2025 of the 2nd respondent on terms subject to the

Petitioner depositing 25% of the disputed tax, after deducting 10% of the disputed tax, which was deposited by the Petitioner at the time of filing of the appeal before the Appellate Authority. This is subject to verification.

10. The remaining 15% of the disputed tax shall be deposited by the Petitioner 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.

11. The Petitioner shall file a detail reply to the Show Cause Notice in GST DRC-01 dated 23.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 24.02.2025 of the 1st respondent and the impugned Order dated 05.08.2025 of the 2nd respondent as addendum to the same, within a period of fifteen (15) days from the date of receipt of a copy of this order.

12. Subject to the Petitioner complying with the above stipulated conditions, the 1st 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. Subject to the Petitioner complying with the above stipulated conditions, the attachment of the bank account of the Petitioner shall also stand raised.

13. 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.

14. Needless to state, before passing any such order, the 1st respondent shall give due notice to the Petitioner.

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

26-09-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
ab

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C.SARAVANAN J.

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