



WEB COPY

W.P. No. 36733 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 36733 of 2025

and

W.M.P. Nos. 41083, 41084 and 41098 of 2025

M/s. SPA Company, Sri Palani Andavar Sago Factory,
Represented by its Managing Partner,
M. Bharath

...Petitioner

Versus

1.State Tax Officer (FAC),
Attur Town Circle.

2.The Bank Manager,
Canara Bank,
508/2, Kamarajanar Road,
Attur – 636 102.

...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records on the file of the 1st Respondent herein, in FORM GST DRC – 07 with Reference NO.ZD3302251373830 dated 14.02.2025 along with detailed order in GSTIN: 33ABYFS6300A1ZC/2020-21 for the tax period 2020-21 and quash the same.



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For Petitioner : Mr. K.A. Parthasarathy

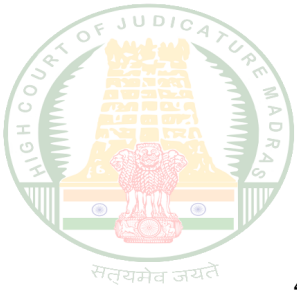
For Respondent : Mr. C. Harsharaj,
Special Government Pleader

ORDER

By consent, this Writ Petition is taken up for final disposal at the stage of admission after hearing the learned counsel for the Petitioner and the learned Special Government Pleader, who takes notice at the admission stage and made submissions on behalf of the Respondents.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 14.02.2025. The impugned order was preceded by a notice in DRC-01 dated 26.11.2024 issued for the tax period between April 2020 – March 2021.

3. It is noticed that the Petitioner has given a broad reply without giving proper details to the allegations in the notice in DRC-01 dated 26.11.2024. Thus, the impugned order has been passed on 14.02.2025.

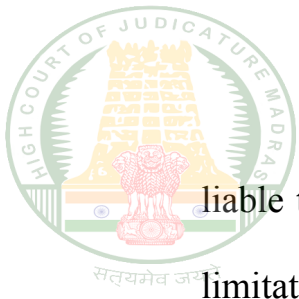


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4. This Writ Petition has been filed on 18.09.2025 long after the period prescribed for filing an appeal before the Appellate Authority has expired in terms of Section 107 of the respective GST Enactments. The recovery notice issued to the Petitioner on 28.08.2025 and 14.02.2025 seem to indicate that part of the amount has also been recovered, as the amount proposed to be recovered is confined to Rs.13,40,772/- as against the demand of Rs.15,34,575/- was confirmed vide impugned order dated 14.02.2025. Thus, by implication, it is to be construed, a part of the demand has been already recovered from the Petitioner or paid by the Petitioner prior approaching this Court.

5. Learned counsel for the Petitioner would submit that the Petitioner may be given one opportunity to file a fresh reply, as the reply was the vague reply and therefore, the Officer was constrained to pass the impugned order dated 14.05.2025.

6. Learned Special Government Pleader for the Respondents on the other hand would submit that the writ petition is devoid of merits and is



liable to be dismissed as it has been filed long after the expiry of period of limitation for filing statutory appeal before the Appellate Authority.

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7. Hence, the learned Special Government Pleader for the Respondents would place reliance on the decision of the Hon'ble Supreme Court in ***Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur and Others***, reported in (2008) 3 SCC 70 and in ***Commissioner of Customs and Central Excise Vs. Hongo India Private Limited and another***, reported in (2009) 5 SCC 791 and also in ***Assistant Commissioner (CT) LTU, Kakinada and Others Vs. Glaxo Smith Kline Consumer Health Care Limited***, reported in 2020 SCC Online SC 440, the writ petition has to be dismissed as the Petitioner is not entitled for relief sought for.

8. Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents and considering the fact that the reply which has been captured in the impugned order dated 14.02.2025 is sketchy without proper particulars, I am inclined to remit the case back to the 1st Respondent to pass



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a fresh order subject to Petitioner depositing 25% of the disputed tax.

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9. For the purpose of pre-deposit of aforesaid 25%, the amount if any recovered shall be adjusted. The aforesaid 25% shall be paid by the Petitioner within a period of 30 days from the date of receipt of copy of this order in cash by debiting the same from the electronic cash register of the Petitioner. The Petitioner shall also file a detailed reply to the notice in DRC-01 dated 26.11.2024 within such period.

10. Subject to the Petitioner complying with the above stipulations, the attachment of the Petitioner's bank account shall stand lifted / vacated.

11. The Writ Petition is disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

24.09.2025

Index : Yes/No
Neutral Citation : Yes/No
AT



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C.SARAVANAN, J.

AT

To

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