IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP NO. 36570 OF 2025
and
WMP NO. 40878 OF 2025 and WMP NO. 40880 OF 2025

Srinivasan Gopal
Sole Proprietor of S. Gopal Engineering
Contractor Son of Srinivasan, Aged 52
years, 1/102, Sappanipatty Kattu
Valavu, Vanavasi, Mettur Dam Salem -
636457

Petitioner(s)

Vs

1. The Commercial Tax officer
Adjudication Intellignece Salem, 3rd
Floor, Commercial T Ax Building,
Pitchards Road,Hasthampatti, Salem
636 007.

Respondent(s)

PRAYER

calling for the records in Reference No. ZD3306251456765 dated 16.06.2025 u/s.74 of the TNGST Act, 2017 along with a summary of the order dated 16.06.2025 in Reference No. ZD3306251456765 on the file of the Respondent relating to F.Y.2018-19 and quash the same.

For Petitioner: Ms. Janani N

For Respondent: Mrs. K. Vasantha Mala
Government Advocate

ORDER

Mrs. K. Vasanthamala, learned Government Advocate takes notice for the Respondent.

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 Respondent.

3. The petitioner is before this Court against the impugned order dated 16.06.2025. This writ petition has been filed immediately within the period of limitation prescribed for filing an appeal under Section 107 of the respective GST enactments. The petitioner has been failed to participate in the proceedings and failed to respond to the notice in GST DRC-01 dated 09.04.2025, which

precedes the impugned order dated 16.06.2025 for the tax period between April 2018 and March 2019.

4. It is the case of the petitioner that the notice was hosted in the web portal and the petitioner was not aware of the notice in GST DRC-01 dated 09.04.2025 and therefore, the petitioner has suffered the impugned order dated 16.06.2025.

5. The learned counsel for the petitioner also submits that the petitioner is willing to deposit 10% of the disputed tax.

6. The learned Government Advocate for the Respondent on the other hand would submit that this Writ Petition is devoid of merits and is liable to be dismissed in the light 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.

7. That apart, it is submitted that the Petitioner was failed to respond to the notice in GST DRC-01 dated 09.04.2025 and has not substantiated the case with any documents and therefore, on this count also, this Writ Petition is liable to be dismissed.

8. It is further submitted by the learned Government Advocate appearing for the Respondent that in the alternative, the petitioner will workout the remedy before the appellate authority.

9. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent, this Court dismiss the writ petition since the petitioner has an appellate remedy before the appellate authority, with a liberty to file a statutory appeal within a period of thirty days from the date of receipt of a copy of this order.

10. This Writ Petition stands dismissed with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

24-09-2025

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

ab

WP No. 36570 of 2025

To

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Floor, Commercial T Ax Building,
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C.SARAVANAN J.

ab

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