IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 36814 of 2025
AND
WMP NO. 41180 OF 2025,WMP NO. 41182 OF 2025

1. Tvl Jersy Fashions
Represented by its Managing Partner
Mr.P.Thiyagu Door No. 4/130A,
Ground Floor, Govindaraja Ginning
Mill Compound, Palladam Road,
Veerapandi, Tiruppur, Tamil Nadu -
641605

Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
Tirupur Rural Iicircle, No. 42
Commercial Tax Buildign, 1 St Floor,
Kumaran Road, Tirupur 641 601.

Respondent(s)

WP No. 36814 of 2025

PRAYER

writ calling for the records in Reference No. ZD330523116490U dated 24.05.2023 u/s.74 of the TNGST Act, 2017 along with a summary order in Reference No. ZD330523116490U dated 24.05.2023 on the file of the

Respondent relating to F.Y.2019-2020 and quash the same.

WMP No. 41180 of 2025

PRAYER

to dispense with the production of original order in Reference No. ZD330523116490U dated 24.05.2023 u/s.74 of the TNGST Act, 2017 along with a summary of the order dated 24.05.2023 in Reference No. ZD330523116490U on the file of the Respondent relating to F.Y.2019-20.

WMP No. 41182 of 2025

PRAYER

to grant an Order of interim stay of operation of the order in Reference No. ZD330523116490U dated 24.05.2023 u/s.74 along with summary order dated 24.05.2023 in Reference No. ZD330523116490U on the file of the Respondent relating to F.Y.2019-20.

WP No. 36814 of 2025

For Petitioner	:	Ms. Janani N
For Respondent	:	Mr. C. Harsharaj Special Government Pleader

ORDER

Mr. C. Harsharaj, learned Special Government Pleader 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 Special Government

Pleader for the Respondent following the consistent view taken by this Court under similar circumstances.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 24.05.2023 pursuant to a Show Cause Notice in GST DRC-01 dated 10.03.2023 for the Tax Period between April 2019 and March 2020.

4. The Petitioner has approached this Court long after the expiry of the limitation period prescribed both for filing an appeal against the impugned Assessment Order dated 24.05.2023 and to rectify the same under Section 161 of the respective GST enactments.

5. A reading of the impugned Assessment Order dated 24.05.2023 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in GST DRC-01 dated 10.03.2023 and therefore, the demand has been confirmed against the Petitioner.

6. The Petitioner was also issued with Reminders on 22.03.2023 and 09.05.2023, called upon to file a reply and to appear for a personal hearing. The petitioner has filed a reply to the same on 22.03.2023.

7. It is submitted by the learned counsel for the Petitioner that the Petitioner be given a chance to substantiate the case. It is further stated that the demand has been confirmed against the Petitioner merely because the Petitioner failed to respond to the Show Cause Notice in GST DRC-01 dated 10.03.2023.

8. The learned Special Government Pleader 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.

9. 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.

10. It is noticed that under similar circumstances, this Court has come to the rescue of the persons like the Petitioner by quashing the impugned Assessment Order on terms subject to the Petitioner depositing 50% of the disputed tax. I do not find any extenuating reason to take a different stand in this case.

11. Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent 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 Assessment Order dated 24.05.2023 and remitting the

case back to the Respondent to pass a fresh order *de novo* subject to the Petitioner depositing 50% 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.

12. The Petitioner shall file a reply to the Show Cause Notice in GST DRC-01 dated 10.03.2023 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 24.05.2023 as an addendum to the Show Cause Notice dated 10.03.2023 within a period of thirty (30) days from the date of receipt of a copy of this order.

13. In case the Petitioner complies with the above stipulated conditions, the Respondent shall proceed to pass a fresh order *de novo* on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter.

14. 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. Thereafter, it is for the Respondent to take steps against the Petitioner to recover the tax that has been confirmed in the impugned Assessment Order.

15. Needless to state, before passing any such order, the petitioner be heard.

16. It is made clear that the Petitioner shall co-operate with the Respondent in the *de novo* proceedings.

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

25-09-2025

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

WP No. 36814 of 2025

To

1.The Assistant Commissioner (ST)

WMP No. 41180 of 2025

To

1.The Assistant Commissioner (ST)
Tirupur Rural Ii Circle, No. 42
Commrcial Tax Building, 1s T Floor,
Kumaran Building, Tirupur 641 601.

WMP No. 41182 of 2025

To

1.The Assistant Commissioner (ST)
Tirupur Rural Ii Circle, No. 42
Commrcial Tax Building, 1s T Floor,
Kumaran Building, Tirupur 641 601.

C.SARAVANAN J.

ab

WP No. 36814 of 2025
AND WMP NO. 41180
OF 2025,WMP NO.
41182 OF 2025

25-09-2025
(2/2)