IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.37587 and 37593 of 2025
and
W.M.P.Nos.42050, 42052, 42055, 42064, 42066 and 42068 of 2025

Tvl.Sri Saravana Textiles,
(Represented by its Proprietrix Ms.Prema Chandraiyan)
388A, NA, D.P.C.Lane,
Salem, Tamil Nadu – 636 001. ... Petitioner in both W.Ps.

Vs.

1.The State Tax Officer,
Salem Town West Circle, Salem.

2.The Assistant Commissioner (ST)(FAC),
Salem Town West Assessment Circle,
Salem – 7.

3.The Branch Manager,
Karur Vysya Bank,
PB No.3, 45-46 Car Street,
Salem – 636 001. ... Respondents in both W.Ps.

Prayer in W.P.No.37587 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the first Respondent herein in the order Ref.No.33AAPPC6210R1Z1/2018-19 dated 30th October, 2023 issued along with the summary of the order in Form GST-DRC-07 vide reference No.ZD331023200065B dated 30th October 2023, for the tax period between April 2018 to March 2019, quash the same.

Prayer in W.P.No.37593 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the first Respondent herein in the order Ref.No.33AAPPC6210R1Z1/2019-20 dated 30th October, 2023 issued along with the summary of the order in Form GST-DRC-07 vide reference No.ZD331023200943Z dated 30th October 2023, for the tax period between April 2019 to March 2020, quash the same.

For Petitioner (in both W.Ps)	:	M/s.S.Vishnupriya
For Respondents (in both W.Ps)	:	Ms.Amirtha Poonkodi Dinakaran Government Advocate for R1 & R2

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the 1st and 2nd Respondents.

2. These Writ Petitions are being disposed of at the time of admission

with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents 1 and 2.

3. The petitioner is before this Court against the respective impugned orders both dated 30.10.2023 passed for the respective Assessment years 2018-2019 and 2019-2020.

4. The case of the Petitioner is that the Petitioner is engaged in the textile business and was dependent on the accountant who was handling the GST filings on behalf of the Petitioner.

5. It is submitted that the concerned accountant was passed away on 29.08.2025, and only after the recovery proceedings were initiated that the Respondents commenced proceedings to recover the tax. It was thereafter that the Petitioner became aware of the impugned order.

6. The learned counsel for the Petitioner would submit that the Petitioner is willing to deposit the amount as may be fixed by this Court.

7. The learned Government Advocate for the Respondents 1 and 2

would submits that these Writ Petitions are liable to be dismissed as it is hopelessly time barred 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.

8. Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the 1st and 2nd Respondents, considering the facts and circumstances and the explanation in the affidavit filed in support of these present Writ Petitions and taking note of the fact that the Petitioner's accountant had died on 29.08.2025. It appears that the accountant have not informed the Petitioner about the impugned orders.

9. Under similar circumstances, orders have been quashed and cases

have been remitted back to the Respondents to pass fresh order on terms subject to such assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

10. Therefore to balance the interest of both parties viz., the assessee and the revenue, the impugned proceedings both dated 30.10.2023 are quashed and the cases are remitted back to the 1st Respondent to pass a fresh order subject to the Petitioner depositing 75% 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.

11. The Petitioner shall also file a reply to the Show Cause Notices in DRC-01 dated 18.05.2023 and 24.07.2023 together with requisite documents to substantiate the case by treating the impugned proceedings both dated 30.10.2023 as an addendum to the Show Cause Notices dated 18.05.2023 and 24.07.2023 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 stipulations, the

1st and 2nd Respondents 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 of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner with the 2nd Respondent shall also stand automatically raised/vacated.

13. In case the Petitioner fails to comply with any of the stipulations, the Respondents 1 and 2 are 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 and 2nd Respondents shall give due notice to the Petitioner.

15. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

08.10.2025

Neutral Citation : Yes / No
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To:

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2.The Assistant Commissioner (ST)(FAC),
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Salem – 7.

3.The Branch Manager,
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C.SARAVANAN, J.

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