



W.P. No. 37888 of 20__

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 37888 of 2025

and

W.M.P. Nos. 42346 & 42347 of 2025

M/s. Sidaarth Garments,
Rep., by D. Dineshkumar

...Petitioner

Versus

The Deputy Commercial Tax Officer,
Sathyamangalam, Erode.

...Respondent

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 of the impugned summary order dated 1302.2025 in DRC-07 vide Ref.No.ZD330225125039R passed by the respondent and quash the same as arbitrary, against the principles of natural justice and total inconformity with the provisions of the GST Act, 2017.

For Petitioner : Mr. K. Vasanthanayagan

For Respondent : Ms. Amirtha Poonkodi Dinakaran,
Government Advocate



ORDER

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Ms. Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 1302.2025 in DRC-07 vide Ref.No.ZD330225125039R of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 16.11.2024 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 23.01.2025, 30.01.2025 and 05.02.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 27.01.2025, 04.02.2025 and on 07.02.2025. Thus, the impugned Orders have been



passed.

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5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders has already expired. The present Writ Petition has been filed only on 21.09.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a 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.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 25% 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.

8. Within such time, the Petitioner shall also file a reply to the Show



W.P. No. 37888 of 20__

Cause Notice in GST DRC-01 dated 16.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 13.02.2025 as an addendum to the Show Cause Notice dated 16.11.2024.

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9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit.

10. In case the Petitioner fails to comply with any of the stipulations, the 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.

11. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.



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W.P. No. 37888 of 20__

12. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 13.02.2025.

13. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

09.10.2025

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

To
The Deputy Commercial Tax Officer,
Sathyamangalam, Erode.



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W.P. No. 37888 of 2025

C.SARAVANAN, J.

AT

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