IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37620 of 2025
and
W.M.P.Nos.42099 and 42100 of 2025

Akshaya Trade Link,
Represented by its Proprietrix ... Petitioner

Vs.

The State Tax Officer (ST),
Panruti (Town),
Panruti, Cuddalore. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Respondent leading to issuance of Impugned Order vide ZD330225160305T dated 17.02.2025 as confirmed by Order vide ZD330825134304L dated 13.08.2025 and quash the same.

For Petitioner : Mr.S.Sathyanarayanan

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

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 17.02.2025 passed under Section 73 of the respective GST enactments and the impugned Order dated 13.08.2025, rejecting the application filed by the Petitioner for rectification of the aforesaid order. The impugned Order dated 17.02.2025 merged with the impugned Order dated 13.08.2025.

4. It is submitted by the learned counsel for the Petitioner that the Petitioner has a fair case on merits and therefore the Petitioner deserves a fresh chance atleast to file an appeal and is willing to pre-deposit 10% of the disputed tax.

5. Learned Government Advocate for the Respondent would submit that the Petitioner was issued with a Show Cause Notice in GST DRC-01 dated 25.11.2024 which was also replied back by the Petitioner on 02.02.2025 and thereafter the impugned Order dated 17.02.2025 and the consequent Order dated 13.08.2025 have been passed.

6. Learned Government Advocate for the Respondent further submit that the impugned Orders are detailed orders and as such there are no indications that the impugned Orders suffer from any procedural violation warranting an interference under Article 226 of the Constitution of India. As such, this Writ Petition is liable to be dismissed for the relief sought for by the Petitioner in this Writ Petition.

7. Heard the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

8. A reading of the impugned Orders indicate that they are detailed orders and there are several disputed questions of fact which cannot be dissected for the relief sought for in this Writ Petition.

9. That apart, the Petitioner has an alternate remedy by filing an appeal before the Appellate Authority under Section 107 of the respective GST enactments.

10. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent, this Court is inclined to dispose this Writ Petition by giving liberty to the Petitioner to file an appeal before the Appellate Authority within a period of thirty (30) days from today.

11. The Petitioner to deposit 10% 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. In case the Petitioner complies with the above stipulated condition, the Appellate Authority shall entertain the appeal and dispose of the same on merits after hearing the Petitioner without reference to the aspect of limitation. Subject to the Petitioner complying with the above stipulated condition, the

attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

13. In case the Petitioner fails to comply with the condition stipulated above, the Authorities under the Act are at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

07.10.2025

Neutral Citation : Yes / No

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To:

The State Tax Officer (ST),
Panruti (Town),
Panruti, Cuddalore.

C.SARAVANAN, J.

arb

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and
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