IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No.38433 of 2025
and
W.M.P. Nos.42962 and 42963 of 2025

Tvl.Murugan Agro Service,
Rep. By its Proprietor Sellappagounder Kumarasamy,
61, Udayarpalayam, Thammampatty,
Salem, Tamil Nadu-636 113 ... Petitioner(s)

Vs.

State Tax Officer,
Attur (Rural) Circle,
Salem-636 113. ... Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records of the respondent herein in impugned order passed in GSTIN:33AEEPK3603H1ZZ/2017-18 dated 13.09.2024 for the FY 2017-18 and consequential Form DRC-07 in Reference No.ZD330924092896P dated 13.09.2024 passed by the respondent and quash the same and further direct the respondent to lift the bank attachment on the petitioner's account held with Laxmi Vilas Bank, Ulipuram Branch, Salem dated 22.02.2025.

For Petitioner(s) : Ms.G.Vardini Karthik

For Respondent(s) : Mrs.K.Vasanthamala
Government Advocate

ORDER

Ms.G.Vardini Karthik, 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 13.09.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 18.05.2024. Despite the Petitioner being called upon to appear for personal hearing, the Petitioner failed to take advantage of the same and has thus, suffered the impugned Order dated 13.09.2024. The present writ petition has been filed only on 29.09.2025. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017, against the impugned order dated 13.09.2024 has also expired long back.

4. Under similar circumstances, Orders have been quashed and cases have

been remitted back to the Respondent to pass a fresh order subject to the assesee depositing amounts in excess of mandatory pre-deposit prescribed under Section 107 of the respective GST enactments depending upon the length of the delay in approaching the Court. I do not find any reason to take a different view in this case.

5. Considering the same, the case is remitted back to the Respondent to pass a fresh order 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. Within such time the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 18.05.2024 by treating the impugned Order dated 13.09.2024 as an addendum to the Show Cause Notice dated 18.05.2024 together with requisite documents to substantiate the case.

6. 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 thereafter. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically

raised/vacated.

7. In case the Petitioner fails to comply with any of the conditions stipulated above, 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.

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

9. This Writ Petition stands disposed of with the above observations. All the issues are left open to be canvassed before the Respondent. No costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

14.10.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
mka

To:
The State Tax Officer,
Attur (Rural) Circle,
Salem-636 113.

C. SARAVANAN, J.

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W.P. No.38433 of 2025

14.10.2025