IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 39124 of 2025
AND
WMP NO. 43905 OF 2025,WMP NO. 43906 OF 2025

1. Friends Pharmaa
Represent by its Patner
Mr,C.Kandasamy 182 1, Angammal
Colony, Chenneri Vayal Kadu,
Pallapatty, Salem 636009

Petitioner(s)

Vs

1. Assistant Commissioner St
Arisipalayam Assessment Circle, Salem

Respondent(s)

PRAYER

calling for the records on the files of the Respondent herein in FORM GST DRC-07 with Reference No. ZD330425202768Edated 28.04.2025 in GSTIN. 33AABFF4087B1ZW/2019-20 dated 28.04.2025and quash the same

For Petitioner	:	Mr. N. Chandirasekar
For Respondent	:	Mr. T.N.C. Kaushik Additional Government Pleader

ORDER

Mr. T.N.C. Kaushik, learned Additional 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 28.04.2025 which preceded a Show Cause Notice in GST DRC-01 dated 02.01.2025 for the Tax Period between April 2019 and March 2020, which was replied by the petitioner on 25.04.2025, which is also extracted in the impugned order.

4. By the impugned order dated 28.04.2025, the demand which was proposed in the aforesaid Notice in GST DRC-01 dated 02.01.2025 was also

confirmed. Since the impugned order was passed on 28.04.2025, the petitioner ought to have filed an appeal latest by 27.08.2025 with a condone delay application. However, the petitioner has now approached this Court by filing this writ petition on 03.10.2025, which is long after the expiry of the condonable period of limitation for filing such appeal.

5. Although the learned counsel for the petitioner would persuade that the case can be remitted back, based on the decision rendered by this Court in the case of ***Tvl. Sri Vinayaga Tiles and Granites Vs. The Deputy State Tax Officer (ST) in W.P. No.3588 of 2025 vide order dated 04.02.2025***, I am of the view that the said decision is not applicable to the facts of the instant case.

6. To balance the interest of the petitioner and the respondent, the petitioner is permitted to file the statutory appeal within a period of fifteen (15) days from the date of receipt of a copy of this order, subject to the petitioner depositing 25% of the disputed tax. In case the petitioner makes such deposit within such time, the appellate authority shall consider the same and dispose of

the appeal as expeditiously as possible. Subject to the Petitioner complying with the above stipulated conditions, the attachment of the bank account of the Petitioner shall also stand raised, if any.

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

16-10-2025

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

WP No. 39124 of 2025

To

1.Assistant Commissioner St
Arisipalayam Assessment Circle, Salem

C.SARAVANAN J.

ab

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