IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38947 of 2025
and
W.M.P.Nos.43594 & 43598 of 2025

Mr. Alagagoudner Venkataraman
Proprietor,
M/s. A S V & Co,
No.6/2, Banglow Thottam,
Pattanjavadi, Ammapettai,
Bhavani, Erode,
Tamil Nadu – 638311 ... Petitioner

Vs.

Superintendent of GST & Central Excise,
Gobichettipalayam Range, Erode-II Division,
Office of the Superintendent of Goods & Services Tax
and Central Excise,
21-B/17, First Floor, Modachur Road,
Opp. HDFC Bank,
Gobichettipalayam – 638476. ... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the

Respondent herein in Order-In-Original SL.No.06/2025-GST (SUPDT) dated 24.02.2025, Order under Section 73 of the CGST Act, 2017 and the summary of the order in Form GST DRC-07 both dated 24.02.2025 issued in Reference No: ZD3302252446888 and quash the same.

For Petitioner : Mr.A.N.R.Jayaprathap

For Respondent : Mr.Rajendran Raghavan
Senior Standing Counsel

ORDER

Mr.Rajendran Raghavan, learned Senior Standing Counsel, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Senior Standing Counsel for the respondent, this Writ Petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Assessment Order dated 24.02.2025 passed by the respondent for the assessment

year 2020-2021.

4. The impugned Assessment Order was preceded a Show Cause Notice in Form GST DRC-01 dated 03.12.2024.

5. It is the case of the petitioner that petitioner failed to respond to the show cause notice as it was posted in web portal and that petitioner became aware of the same only after recovery proceedings were initiated.

6. It is submitted by the learned counsel for the petitioner that petitioner has a fair case to succeed and therefore, one opportunity be given to the petitioner.

7. On the other hand, learned Senior Standing Counsel appearing for the respondent would submit that this writ petition is liable to be dismissed in light of the decision of the Hon'ble Supreme Court in **Asstt. Commr.(CT), LTU, Kakinada V. Glaxo Smith Kline Consumer Health Care Ltd.,** [**C.A.No.2413 of 2020, dated 06.05.2020**]**,** where the Hon’ble Supreme Court has held that the limitation prescribed under the Act for filing the appeal cannot be extended.

8. I have considered the submissions made by the learned counsel for the petitioner and learned Senior Standing Counsel for the respondent.

9. Under similar circumstances, orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to 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 difference view in this case.

10. 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 Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

11. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 03.12.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 24.02.2025 as an addendum to the Show Cause Notice dated 03.12.2024.

12. Subject to the petitioner complying with the above stipulations, the respondent 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. It is needless to state that, before passing any such order, the petitioner shall be heard.

13. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

14. 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.

15. With the above directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

15.10.2025

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Neutral Citation : Yes / No

To

The Superintendent of GST & Central Excise,
Gobichettipalayam Range, Erode-II Division,
Office of the Superintendent of Goods & Services Tax
and Central Excise,
21-B/17, First Floor, Modachur Road,
Opp. HDFC Bank,
Gobichettipalayam – 638476.

C.SARAVANAN, J.

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15.10.2025
(4/7)