IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38960 of 2025
and
W.M.P.Nos.43608 & 43611 of 2025

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

Vs.

1. The State Tax Officer (Int),
(Also known as Commercial Tax Officer),
Inspection-1, Erode.

2. The State Tax Officer,
Roving Squad-VI,
Erode.

3. The Deputy Commissioner (ST),
Erode Zone,
161, Brough Road,
Erode – 638001.

4. The Branch Manager,
   Federal Bank,
   No.417/6, Jeeva Complex,
   Mettur Main Road,
   Patlur Post, Anthiyur Taluk,
   Erode District,
   Tamil Nadu – 638314. ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the files of the 1st respondent herein in GSTIN: 33ACRPV0754B2ZK/2022-23 dated 06.01.2025, Order under Section 74 of the TNGST Act and the summary of the order in Form GST DRC-07 both dated 06.01.2025 issued in Reference No: ZD330125036558H and consequential order passed by the 3rd respondent in GSTIN: 33ACRPV0754B2ZK/APR-2022 to MAR-2023 dated 16.04.2025 and quash the same and consequently direct the 3rd respondent to lift the attachment of the petitioner's Bank Account No.22195500000163 held by the petitioner in the 4th respondent bank.

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

For R1 to R3 : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for R1 to R3.

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for R1 to R3, 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 06.01.2025 passed by the 1st respondent for the assessment year 2022-2023 and consequential Order dated 16.04.2025 passed by the 3rd respondent.

4. The impugned Assessment Order was preceded a Show Cause Notice in Form GST DRC-01 dated 22.10.2024 followed by three personal hearing notices dated 27.11.2024, 19.12.2024 and 28.12.2024.

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 Government Advocate appearing for R1 to R3 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 Government Advocate for R1 to R3.

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 1st 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 22.10.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 06.01.2025 as an addendum to the Show Cause Notice dated 22.10.2024.

12. Subject to the petitioner complying with the above stipulations, the 1st 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 1st 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

raja

Neutral Citation : Yes / No

To

1. The State Tax Officer (Int),
   (Also known as Commercial Tax Officer),
   Inspection-1, Erode.

2. The State Tax Officer,

Roving Squad-VI,
Erode.

3. The Deputy Commissioner (ST),
   Erode Zone,
   161, Brough Road,
   Erode – 638001.

C.SARAVANAN, J.

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W.P.No.38960 of 2025

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(7/7)