



WEB COPY



W.P.No.44896 of 2025

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 24.11.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.44896 of 2025

and

W.M.P.Nos.50087 and 50089 of 2025

SPN Enterprises,  
Represented by its Proprietor S.A.Philip  
Plot No.101, 3<sup>rd</sup> Floor,  
Venkateswara Layout,  
Denkanikottai Road, Hosur,  
Krishnagiri District – 635 109.

... Petitioner

Vs.

The Deputy State Tax Officer – 1 (ST) (FAC) – 1,  
Hosur (South) – III, Hosur,  
Krishnagiri.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the entire records relating to the impugned order in GSTIN:33A3HPP3149F1ZB/2019-2020, Case ID/ARN, AD3305240 860738 dated 21.08.2024 passed by the respondent and quash the same and consequently direct the respondent to reject the rectified application dated 21.01.2025 taken on file and reconsider the application pass the order on merits.

For Petitioner : Mr.M.Selvam

For Respondent : Mr.C.Harsharaj  
Special Government Pleader



W.P.No.44896 of 2025

WEB COPY

## **ORDER**

Mr.C.Harsharaj, learned Special Government Pleader, 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 21.08.2024, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 30.05.2023. The petitioner contested the notice and filed a reply on 17.06.2024, and also filed an appeal against the impugned order. However, the appeal was rejected, and the petitioner has now approached this Court. The writ petition has been filed only on 17.11.2025.

4. Following the consistent view taken under similar circumstances, the writ petition is disposed of by granting liberty to the petitioner to file a statutory appeal before the Appellate Authority, subject to the petitioner depositing 50% of the disputed tax. The said amount shall be deposited in cash from the



W.P.No.44896 of 2025

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

5. Subject to the petitioner depositing the aforesaid amount, the respondent shall take up the appeal and dispose of the same on merits, without reference to limitation.

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

**24.11.2025**

Index : Yes/No

Neutral Citation : Yes/No

av

To:

The Deputy State Tax Officer – 1 (ST) (FAC) – 1,  
Hosur (South) – III, Hosur,  
Krishnagiri.



WEB COPY



W.P.No.44896 of 2025

**C.SARAVANAN, J.**

av

W.P.No.44896 of 2025  
and  
W.M.P.Nos.50087 and 50089 of 2025

24.11.2025