IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39644 and 39648 of 2025
and
W.M.P.Nos.44538, 44540, 44541 anad 44542 of 2025

Tvl.Shree Sabari Traders
Rep by its Proprietor Ganesan Nallappachettiyar,
2/99, Irugur road, Chinniyampalayam,
Coimbatore,
Tamil Nadu-641 062. ... Petitioner in both W.P.'s

Vs.

1.The State Tax Officer (ST)
Karumathampatti Assessment Circle, Coimbatore,
Tamil Nadu.

2.The Deputy Commissioner (CT)
GST Appeals, Commercial Taxes Department,
Coimbatore, Tamil Nadu. ... Respondents in both W.P.'s

Prayer in W.P.No. 39644 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Impugned Assessment Order in Ref. No. ZD3304251976551 dated 26.04.2025 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the tax period April 2024-November 2024, from the files of the first respondent herein and quash the same.

Prayer in W.P.No. 39648 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Impugned Assessment Order in Ref. No. ZD330425197879N dated 26.04.2025 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the tax period April 2024-November 2024, from the files of the first respondent herein and quash the same.

For Petitioner : M/s.Aparna Nandhakumar
(In both W.Ps)

For Respondents : Mrs.G.Vasanthamala
Government Advocate
(In both W.Ps)

COMMON ORDER

These writ petitions are being disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Government Advocate for the respondents, following the consistent view taken by this Court under similar circumstances.

2. In these two writ petitions, the petitioner has challenged the respective assessment orders dated 26-04-2025 passed for the tax period 2022-2023 and 2024-2025 (April 2024 to November 2024). These impugned assessment orders have preceded the show cause notice in GST DRC-01 dated 19-12-2024. The petitioner, however, failed to respond to the same and

therefore, suffered the respective order dated 26-04-2025 for the respective tax period. Aggrieved by the same, the petitioner had filed an appeal before the appellate authority on 24-08-2025. These have been rejected by two separate orders by order dated 04-09-2025 on the ground that they have been filed beyond the period of limitation.

3. It is noticed that the appeals have been filed within the condonable period of limitation but beyond the normal period of limitation.

4. These writ petitions are opposed by the learned Government Advocate for the respondents stating that there is no merit to challenge the impugned assessment orders. The learned Government Advocate, however, submitted that the matter can be remitted following the consistent view taken by this Court under similar circumstances.

5. It is noticed that while filing an appeal before the Appellate Authority on 24-08-2025, the petitioner would have pre-deposited 10% of the disputed tax as confirmed by the respective impugned assessment orders. Considering the same, these writ petitions are disposed of by remitting the case back to the respondents/original authority to pass a fresh order on merits and in accordance with law subject to petitioner depositing another 15% of the disputed tax in cash within a period of thirty (30) days from the date of receipt of a copy of this order.

6. The Petitioner shall file a reply simultaneously to the Show Cause Notice in DRC-01 dated 19-12-2024 together with requisite documents to substantiate the case by treating the impugned assessment orders dated 26.04.2025 as an addendum to the Show Cause Notice dated 19.12.2024 within a period of 30 days from the date of receipt of a copy of this order.

7. In case the petitioner complying with the above stipulated conditions, the respondents shall proceed to pass a fresh orders on merits and in accordance with law. On the other hand, the petitioner fails to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the Petitioner in accordance with law as if these Writ Petitions were dismissed *in limine* today.

8. These Writ Petitions stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

23.10.2025

Neutral Citation : Yes / No
nr

<u>To</u>:

1.The State Tax Officer (ST)
Karumathampatti Assessment Circle, Coimbatore,

Tamil Nadu.

2.The Deputy Commissioner (CT)
GST Appeals, Commercial Taxes Department,
Coimbatore, Tamil Nadu.

C.SARAVANAN, J.

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