



WEB COPY

WP No. 40162 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 40162 of 2025

AND

WMP NO. 45112 OF 2025, WMP NO. 45111 OF 2025

1. Tvl.Shams Shoes Private Limited
Rep by its Director, Mr.Aejaz Ahmed
S, 65/6, 30/6, Real Chambers, Maddox
Street, Choolai, Chennai, Tamil Nadu-
600 112.

Petitioner(s)

Vs

1. State Tax Officer (ST)
Group II, Intelligence I, No.1, PAPJM
Buildings, Greaves Road, Thousand
Lights, Chennai, Tamil Nadu- 635 109.

Respondent(s)

PRAYER

calling for the records relating to the impugned order bearing Reference No. 33ABGCS4724BIZQ/ 2021/ 22 dated 12.08.2024 along with the summary order in Form GST DRC-07 bearing Reference No. ZD330824094585Y dated 12.08.2024 passed by the Respondent and quash the same as the same being arbitrary, without authority of law, lacks in jurisdiction and passed in violation of the principles of natural justice.



For Petitioner(s): G Natarajan
 S.Sridevi
 P.Gowtham
 N.Asmitha
 Mohammed Zuhayr.S

For Respondent: Mr. Amirtha Poonkodi
 Dinakaran
 Government Advocate

ORDER

Mr. Amirtha Poonkodi Dinakaran, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 12.08.2024 passed by the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 29.02.2024 for the tax period between April 2021 and March 2022, wherein the Petitioner was also called upon to



appear for personal hearing. The assessment order was suo motu rectified vide order dated 18.12.2024.

4. It is noticed that the petitioner had participated in the proceedings before the impugned order dated 12.08.2024 was passed. After the rectification order was passed on 18.12.2024, the petitioner has not taken any steps to file an appeal in time.

5. The learned counsel for the Petitioner submits that the petitioner be given an opportunity to file an appeal against the impugned order dated 12.08.2024.

6. The learned Additional Government Pleader for the Respondents on the other hand would submit that this Writ Petition is devoid of merits and is liable to be dismissed in the light of the decisions of the Hon'ble Supreme Court in **Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central**



Excise Vs. Hongo India Private Limited and another, (2009) 5 SCC 791 and also in Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited, 2020 SCC Online SC 440.

7. That apart, it is submitted that the Petitioner has not substantiated the case with any documents and therefore, on this count also, this Writ Petition is liable to be dismissed.

8. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent and following the consistent view taken by this Court under similar circumstances, the petitioner is given liberty to file a statutory appeal before the Appellate Authority subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

9. The petitioner shall also file an appeal before the appellate authority within such time. In case such appeal is filed before the appellate authority, the



appellate authority shall dispose of the appeal without reference to the order.

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10. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 12.08.2024.

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

28-10-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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To

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C.SARAVANAN J.

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