IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.40622 and 40893 of 2025
and
W.M.P.Nos.45549, 45551 and 45842 of 2025

Star Enterprises
Represented by its Proprietor,
Chithra Periyasamy ... Petitioner in both W.Ps

Vs.

1.The State Tax Officer,
(also known as the Commercial Tax Officer),
Attur (Town) Circle,
Attur (Town) Salem.

2.The Deputy Commissioner (CT),
Commercial Taxes Building,
Salem, Tamil Nadu. ... Respondents in both W.Ps

Prayer in W.P.No.40622 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 on the files of the 1st Respondent herein in GSTIN/33AECPC9170R1Z6/2019-20 in Form GST DRC – 07 in Order Reference No.ZD3312231789266 dated 22.12.2023 and quash the same.

Prayer in W.P.No.40893 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 on the files of the 2nd Respondent herein in Form GST APL – 02 bearing Reference No.ZD330325181831H dated 24.03.2025 and quash the same.

For Petitioner (in both W.Ps)	:	M/s.K.Siri Chandana
For Respondents (in both W.Ps)	:	Ms.Amirtha Poonkodi Dinakaran Government Advocate

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

2. By this common order, both these Writ Petitions are being disposed of

at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. In W.P.No.40622 of 2025, the Petitioner has challenged the impugned Assessment Order dated 22.12.2023 passed by the 1st Respondent. The impugned order which was preceded by a Show Cause Notice in GST DRC – 01 dated 15.05.2023 for the tax period 2019 – 2020. However, the Petitioner has failed to respond to the same and has thus suffered an adverse order which is impugned in W.P.No.40622 of 2025.

4. In W.P.No.40893 of 2025, the Petitioner has challenged the order dated 24.03.2025 passed by the Appellate Authority, which dismissed the appeal filed against the impugned order dated 22.12.2023 impugned in W.P.No.40622 of 2025. The said appeal was filed in time within the condonable period of limitation. However, it has been rejected by the Appellate Authority vide impugned order dated 24.03.2025 on the ground of limitation.

5. The learned counsel for the Petitioner would submit that the Petitioner had deposited 10% of the disputed tax at the time of filing of an appeal on 22.04.2024 and almost 62% of the disputed tax has been recovered between 22.04.2024 and 07.11.2024.

6. According to the Petitioner 72% of the disputed tax has been paid so far. Thus, there is only 28% of the disputed tax which has to be paid.

7. The learned counsel for the Petitioner further submits that the Petitioner has a fair case to succeed either before the Appellate Authority or before the Original Authority.

8. The learned Government Advocate for the Respondents would submit that these Writ Petitions are liable to be dismissed as they have been filed long after the impugned orders are passed.

9. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

10. In W.P.No.40622 of 2025 following the consistent view taken by this Court under similar circumstances, there shall be a direction to the Petitioner to deposit 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty 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 Show Cause Notice in GST DRC – 01 dated 15.05.2023 issued for the aforesaid tax period together with requisite documents to substantiate the case by treating the impugned order dated 22.12.2023 as an addendum to the Show Cause Notice dated 15.05.2023.

12. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

13. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

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. Needless to state, before passing any such order, the 1st Respondent

shall give due notice to the Petitioner.

16. In the result, W.P.No.40622 of 2025 stands disposed of with the above observations. In W.P.No.40893 of 2023 stands dismissed. No costs. Connected Writ Miscellaneous Petitions are closed.

05.11.2025

Neutral Citation : Yes / No

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To:

1.The State Tax Officer,
(also known as the Commercial Tax Officer),
Attur (Town) Circle,
Attur (Town) Salem.

2.The Deputy Commissioner (CT),
Commercial Taxes Building,
Salem, Tamil Nadu.

C.SARAVANAN, J.

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