IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39298 of 2025
and
W.M.P. Nos. 44115, 44116 and 44118 of 2025

M/s. E.S.S. Construction,
Represented by its Proprietor,
Kandasamy Venkataxhalam ...Petitioner

Versus

1.Deputy State Tax Officer – I,
Office of the Deputy Commercial Tax Officer,
Rasipuram, Namakkal,
Salem, Tamil Nadu.

2.Assistant Commissioner (ST),
Rasipuram Assessment Circle,
No.25, Ellappa Nagar, Rasipuram,
Pin – 637 408. ...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the records relating to the impugned proceedings passed by the 1st respondent in the order vide GSTIN: 33AJBPV0705B1ZV/2020-2021 dated 18.02.2025 along with consequential proceedings under Section 73 of the Act through Form GST DRC 07 vide ref. No. ZD330225169798X dated 18.02.2025 for the Assessment Year 2020-2021, to quash the same and further direct the 2nd respondent to withdraw the attachment notice to the third-party supplier vide DRC-13 dated 25.08.2025 pursuant to impugned order vide Ref. No. ZD330225169798X dated 18.02.2025.

For Petitioner : Ms. R. Hemalatha

For Respondents : Mr. C. Harsha Raj,
Special Government Pleader

O R D E R

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader who takes notice on behalf of the Respondents.

2. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 18.02.2025. The impugned order was preceded by a notice in DRC-01 dated 23.11.2024, to which the Petitioner has also responded and filed a reply.

3. The Petitioner ought to have filed an appeal against the aforesaid order within the time stipulated under Section 107 of the respective GST Enactments. However, this Writ Petition has been filed only on 13.10.2025,

after the period of condonation of delay within the condonable limit had expired.

4. Under similar circumstances, this Court has allowed the Assessee to pursue the appellate remedy, subject to a pre-deposit of 25% of the disputed tax. I see no reason to take a different view in the present case.

5. Considering the same, the Writ Petition is disposed of by granting liberty to the Petitioner to file a statutory appeal within a period of 30 days from the date of receipt of a copy of this order, together with a pre-deposit of 25% of the disputed tax. In the event such an appeal is filed, the Appellate Authority shall entertain and dispose of the same on its merits and in accordance with law, without reference to limitation.

6. The Writ Petition is disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. No costs.

16.10.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

C.SARAVANAN, J.

AT

To
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Salem, Tamil Nadu.

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