IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39997 of 2025
and
W.M.P.Nos.44921 and 44923 of 2025

Tvl.Sri Balasubramania Sago Factory,
(Represented by its Proprietor
Mr.Balasubramani)
43/5, Na, Oddappatti,
Peddanaickenpalayamatturtk,
Salem – 636 109. ... Petitioner

Vs.

The State Tax Officer,
(Also known as Commercial Tax Officer)
Attur (Rural), Salem. ... Respondent

Prayer: 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 Respondent herein in Form GST DRC – 07 with reference No:ZD3302251223702 along with detailed order in GSTIN: 33ATYPB1828N1Z9 dated 13.02.2025, for the tax period 2020 – 2021 and quash the same.

For Petitioner : Mr.N.Chandirasekar

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in Form GST DRC – 07 bearing Ref.No:ZD3302251223702 along with detailed order in GSTIN: 33ATYPB1828N1Z9 dated 13.02.2025, for the tax period 2020 – 2021, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.11.2024 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 02.01.2025 and 21.01.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 10.01.2025 and 28.01.2025. Thus, the impugned orders have been passed.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned orders has already expired.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 24.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 13.02.2025 as an addendum to the Show Cause Notice dated 24.11.2024.

9. In case the Petitioner complies with the above stipulations, the 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.

10. In case the Petitioner fails to comply with any of the stipulations, the 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.

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

shall give due notice to the Petitioner.

12. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 13.02.2025.

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

25.10.2025

Neutral Citation : Yes / No

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To:

The State Tax Officer,
(Also known as Commercial Tax Officer)
Attur (Rural), Salem.

C.SARAVANAN, J.
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and
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