



WEB COPY



W.P.No.41677 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41677 of 2025

and

W.M.P.Nos.46712 and 46719 of 2025

Tvl.V ONE JEWELS,
Represented by its Partner
S.Vignesh

... Petitioner

Vs.

Assistant Commissioner (ST) Inspection,
Big Bazaar Street Circle,
Coimbatore, Tamil Nadu – 641 018.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order bearing Ref.No.ZD330225275612K dated 26.02.2025 for the Financial Year 2020-2021 for GST: 33AATFV8708R1Z1, passed under Section 73 of the TNGST Act, 2017 by the Respondent, to quash the same and consequently direct the Respondent to drop all related proceedings.



W.P.No.41677 of 2025

For Petitioner : Ms.B.Revathi
for Mr.M.Velmurugan

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, 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 in FORM GST DRC-07 bearing Ref.No.ZD330225275612K dated 26.02.2025, which was preceded by a Show Cause Notice in DRC-01 dated 26.11.2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 26.02.2025.



W.P.No.41677 of 2025

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 30.10.2025.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back 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.

6. 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 26.11.2024 together with requisite



W.P.No.41677 of 2025

documents to substantiate the case by treating the impugned Order dated 26.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

8. 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.

9. 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.

10. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

11. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 26.02.2025.



W.P.No.41677 of 2025

12. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

03.11.2025

(2/2)

Neutral Citation : Yes / No

arb

To:

Assistant Commissioner (ST) Inspection,
Big Bazaar Street Circle,
Coimbatore, Tamil Nadu – 641 018.



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W.P.No.41677 of 2025

C.SARAVANAN, J.
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