IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 40363 of 2025
and
W.M.P. Nos. 45338 & 45339 of 2025

Tvl. Guru Gnanam Marketing,
Represented by its Proprietor,
Santhosh ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Alagapuram Assessment Circle,
Salem.

2.The Deputy Commissioner (ST),
Office of GST Appeals,
Salem.

3.Deputy Commissioner (CT),
on behalf of the Appellate Authority,
Salem. ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings passed by the 1st respondent in the order vide GSTIN: 33AAKFG2573L1Z6 / 2019-20 dated 20.08.2024 along with consequential proceeding under Section 73 of the Act Form GST DRC-07 vide reference number:ZD3308241759870 dated 20.08.2024 along with the order of rejection of appeal vide Form GST APL 02 bearing reference no.ZD3304251987821 dated 26.04.2025 issued by the 3rd respondent on behalf of the 2nd respondent for the Assessment year 2019-20 and to quash the same.

For Petitioner	:	Ms. R. Hemalatha
For Respondents	:	Mrs. P. Selvi, Government Advocate

ORDER

This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

2. In this writ petition, the Petitioner has challenged the impugned order dated 20.08.2024 passed by the office of the 1st Respondent, which was preceded by a Show Cause Notice in DRC-01 dated 30.05.2024. Aggrieved by the aforesaid order dated 20.08.2024, the Petitioner filed an appeal before the office of the 2nd Respondent. The said appeal, however has been rejected by an order dated 26.04.2025, on the ground that it had been filed beyond the condonable period of limitation.

3. Learned counsel for the Petitioner submits that the Petitioner was suffering from Jaundice and therefore neither responded to the Show Cause Notice nor filed the appeal within a period of limitation.

4. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents and following the consistent view taken under similar circumstances, the impugned orders are quashed and the case is remitted back to the 1st Respondent to pass a fresh order on merits, subject to the Petitioner depositing 50% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of copy of this order.

5. Within such time, the Petitioner shall also file a reply to the Show Cause Notice dated 30.05.2024 with requisite documents to substantiate the case by treating the impugned order dated 20.08.2024 as an addendum to the notice in DRC-01 dated 30.05.2024.

6. 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 lifted.

7. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of disputed tax and no other amount is in arrears barring the amount demanded under the impugned order.

8. 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.

9. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

10. The Writ Petition is disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

27.10.2025

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

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C.SARAVANAN, J.

AT

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