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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39864 of 2025
and
W.M.P. Nos.44778, 44779 & 44780 of 2025

Tvl. Poovizhi Departmental Stores
(Represented by its Proprietor Jagadeesan Jaganathan)
Address : 1 / 492, NA, Bus Stand,
Morappur PO HarurtKk, Dharmapuri,
Tamil Nadu, 635 305.

... Petitioner

Vs.

1. The Deputy State Tax Officer - 2 (FAC),
   Harur.
2. The State Tax Officer,
   Harur.
3. The Manager, Indian Bank,
   DDDC Buildings,
   Dharmapuri Main Road, Morappur.

... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records on the files of the first respondent herein in the order Ref.No.33AGXPJ4929L1ZP/2018-19 dated 8th June, 2024 issued along with the summary of the order in form GST-DRC-07 vide reference no.ZD330624057787Z dated 8th June, 2024 for the tax period between April 2018 to March 2019, quash the same.

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For Petitioner : Mr.S.Vishnupriya

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

ORDER

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. Heard the learned counsel appearing for the petitioner and learned Special Government Pleader appearing for the respondents.

3. In this writ petition, the petitioner has challenged the impugned order dated 08.06.2024, whereby the demand proposed in the show cause notice issued in Form DRC - 01 dated 22.08.2023 has been confirmed. The petitioner had also submitted a reply to the said notice disputing the discrepancies between GSTR-3B and GSTR-2A as pointed in Form GST DRC - 01.

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4. The learned counsel for the petitioner submitted that no effective reply was filed on 16.02.2024, and therefore, the petitioner may be given one more opportunity to explain the case afresh. It is further submitted that the tax amount of Rs.1,22,548/- has already been recovered from the petitioner's cash and credit ledgers. In respect of the interest and penalty, the petitioner has issued a demand draft for a sum of Rs.2,37,020/-, drawn on Axis Bank, which is to be presented on 25.10.2025.

5. The learned counsel further submitted that if one opportunity is given to the petitioner, the petitioner will be able to explain the case in detail, and the demand confirmed in the impugned order is likely to be dropped. It was also submitted that the mistake occurred on account of an inadvertent error in the petitioner's accounts, which were not fully reconciled in respect of which the notice was issued in DRC - 01 dated 22.08.2023.

6. The learned Special Government Pleader for the respondents submitted that the impugned order dated 08.06.2024 clearly indicates that the petitioner had accepted the liability. It is further submitted that the petitioner

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neither filed an appeal within the time stipulated under the Act nor appeared before the authority. Instead, the petitioner has filed the present writ petition belatedly. The earlier writ petition filed by the petitioner on the same issue had also been dismissed on the ground of laches. The present writ petition has been filed only on 24.09.2025. It is further contented that the issues raised by the petitioner are already covered by the decision of the Hon'ble Supreme Court on the ground of laches.

7. Having considered the submissions made by the learned counsel for the petitioner as well as the learned counsel for the respondent, and taking note of the fact that the entire disputed tax amount has already been recovered from the petitioner's Electronic Cash Register, and that the petitioner has also issued a demand draft for a sum of Rs.2,37,020/- towards interest and penalty, the case is remitted back to the respondent for passing fresh orders on merits.

8. This shall be subject to the petitioner submitting a proper reply within a period of 30 days from the date of receipt of a copy of this order and deposit of the amount undertaken to be deposited. Upon such submission

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and deposit, the respondent shall consider the same and pass appropriate orders on merits and in accordance with law. This is one last opportunity to the petitioner to explain the discrepancies relating to the show cause notice issued in Form DRC-01 dated 22.08.2023.

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.

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 Respondent shall give due notice to the Petitioner.

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

24.10.2025

Index : Yes/No
Neutral Citation : Yes/No
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To

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