**DATED: 07-11-2025**

CORAM

**THE HONOURABLE MR JUSTICE C. SARAVANAN**

**WP No. 41933 of 2025**
**and**
**W.M.P.Nos.46977 & 46979 of 2025**

1. Tvl. Star Animal Feeds Private
Limited
Rep. by its Managing Director
Sijo J Tharayil
2/120,Kallaivalsu, Kolarpatty
Post,Pollachi-642107.

Petitioner(s)

Vs

1. The Deputy Commissioner (ST)(GST
Appeals)
Integrated New Commercial Taxes
Building, 3rd Floor, S.F. No.400/1, 7, 8,
46 Pudur B Village, Erode-638 002.

2.The Assistant Commissioner (ST)
Udumalpet (South) Circle,No.144B,
Kandhasamy
Complex,Chithiraikoodam, Kalpana
Road,Udumalpet-642 126

Respondent(s)

**PRAYER**

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, call for records of the impugned Appeal Rejection Order in FORM GST APL-02 No.ZD330725251530M dated 23.07.2025 passed by the 1st Respondent and impugned Order in FORM GST DRC-07 No.ZD330225074097H dated 07.02.2025 passed by the 2nd Respondent and quash the same as being violative of principles of natural justice and further direct the 2nd Respondent to consider the matter afresh and to pass Adjudication Order thereon, on merits.

For Petitioner(s): M/s.Prageetha.J

For Respondent(s): Mr.V.Prashanth Kiran
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 have challenged the impugned Appeal Rejection order dated 23.07.2025 and the impugned Assessment order dated 07.02.2025.

3. The impugned order dated 23.07.2025 was passed by the first respondent, whereby the petitioner’s appeal against the impugned Assessment order dated 07.02.2025 passed by the second respondent has been rejected on the ground of limitation.

4. Considering the same, the challenge to the aforesaid appeal rejection order of the first respondent dated 23.07.2025 is unsustainable. However, the impugned order dated 07.02.2025 passed by the second respondent shows that the petitioner was issued with a notice in DRC-01 dated 25.11.2024 for the tax period April 2020 to March 2021, which had remained unattended. Therefore, the petitioner suffered an adverse order at the hands of the second respondent.

5. It is noticed that, the petitioner had already deposited 10% of the disputed tax at the time of filing of an appeal before the 1st respondent on 03.07.2025.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 2nd respondent to pass fresh order, subject to the petitioner depositing another 15% of the disputed tax over and above the 10% of the disputed tax already deposited at the time of filing of an appeal before the 1st respondent on 03.07.2025 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 GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 07.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

8. In case the Petitioner complies with the above stipulations, the 2nd 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. It is made clear that bank attachment shall be lifted subject to the deposit of 15% of disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order.

10. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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 2nd Respondent shall give due notice to the Petitioner.

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

**07-11-2025**

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

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(GST Appeals)
Integrated New Commercial Taxes
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**C.SARAVANAN, J.**

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