IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40823 of 2025
and
W.M.P.Nos.45747 & 45748 of 2025

Tvl.Subashri System
GSTIN: 33AKXPD88111D1Z6
Rep by its Proprietor Dhandayuthapan Jayaraj
No.65, P.V.Kovil Street, Udumalpet,
Tiruppur-642126 ... Petitioner

Vs.

1.The Assistant Commissioner
Udumalpet (South) Udumalpet
Tiruppur
2. The Branch Manager
IDBI Bank, No.2, Basheer Ahammed Layout
Tirupur Road, Udumalpet- 642 126. ... 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 pertaining to the original impugned Form GST DRC -13 issued vide letter GSTIN 33AKXPD8811D1Z6/2020-21 dated 04.08.2025 issued by the 1st respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam-MS/1216/2007

For Respondent : Mr.V.Prashanth Kiran for R1
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the 1st 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 1st Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order of recovery proceedings dated 04.08.2025 that the petitoiner had early suffered an order dated 20.02.2025 under Section 73 of the respective GST Enactments. According to the petitioner, the said order was liable to be rectified under Section 161 of the respective GST Enactments and therefore, the petitioner has filed an application on 22.04.2025 which has been rejected by an order dated 06.06.2025.

4. The grounds for rectification in the application dated 22.04.2025 reads as under

> *Grounds for rectification: YOU HAVE ALREADY ISSUED ORDER FOR FY 2020-2021(ZD330225205505V DATE 20/02/2025) SO PLEASE DROP THE ORDER ZD3302252093302 DATE 20/02/2025*

5. The order rejecting the aforesaid application filed under Section 161 vide order dated 06.06.2025 reads as under :

> *With reference to the application referred to above regarding rectification of order (details of which is mentioned in table below), the said application has not been found satisfactory for the reasons attached in annexure.*

6. Under these circumstances, the petitioner has filed an appeal before the appellate authority on 16.08.2025 whereby the petitioner has challenged the assessment order dated 20.02.2025

7. Learned counsel for the respondents submits that the appeal filed on 16.08.2025 against the order dated 20.02.2025 is beyond the period of limitation and therefore, it has to be rejected in due course as the appeal constitutes under Section 73 of the respective GST Enactments Act.

8. Learned counsel for the respondents further submitted that even if Section 14(2) of the Limitation Act is applied by excluding the period between 22.04.2025 and 06.06.2025, the appeal that was filed on 16.08.2025 is still be beyond the period of limitation and therefore, writ petition is liable to be dismissed and therefore, the respondents are well within their rights to recover

the tax due despite the fact that the petitioner had deposited 10% of the disputed tax.

9. Although submissions have been made on the limitation, following the consistent view taken under similar circumstances, and considering the fact that the petitioner has been agitating against the assessment order dated 20.02.2025, I am inclined to direct the appellate authority to dispose of the petitioner's appeal filed on 16.08.2025 against the order dated 20.02.2025 subject to the petitioner depositing another 15% of the disputed tax in cash within a period of 30 days from the date of receipt of a copy of this order.

10. In case the petitioner complies with the same all recovery proceedings shall be taken away and shall be subject to final outcome of the order to be passed in the appeal filed by the petitioner on 16.08.2025 against the order dated 20.02.2025.

11. Within such time, the petitioner shall also file a consolidated reply before the appellate authority.

12. 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.

13. 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.

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

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

C.SARAVANAN, J.
gv

29.10.2025

Neutral Citation : Yes / No

gv

<u>To</u>:

1.The Assistant Commissioner
Udumalpet (South) Udumalpet
Tiruppur

2. The Branch Manager
IDBI Bank, No.2, Basheer Ahammed Layout
Tirupur Road, Udumalpet- 642 126.

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