DATED: 31-10-2025

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THE HONOURABLE MR JUSTICE C. SARAVANAN

WP Nos. 41537 & 41545 of 2025
and
W.M.P.Nos.46528, 46530, 46536, 46544, 46549 & 46551 of 2025

1. Mahalakshmi Blue Metal
Represented by its Proprietor
Mr. Madhu Srinivasan,
892/1, 892/2A, 900/1, 888/4,
892/2B,892/2C,893/3,900/2
Kamandoddi Vill and Post, Shoolagiri
Krishnagiri, Tamil Nadu 635117

Petitioner in both W.P(s)

Vs

1. State Tax Officer (Intelligence)
Inspection cell-3
Office of the Joint Commissioner (ST)
Intelligence Division ,3/47 Sapthagiri
complex , Thorapalli Agraharam
Village Adj to Ashok Leyland Unit II
Gandhi Nagar Hosur (TK) Krishnagiri
Dt 635109

2.Assistant Commissioner (ST) Hosur
(North)II Circle

Commercial Taxes Department, 3rd
Floor, Seetha Ram Nagar Medu, Hosur
635109

3.The Branch Manager, Canara Bank
S-555,556, Hosur Town, Opp. Bus
Stand Bye Pass Road, Hosur 635109

4.Deputy Commissioner
(ST)(GST)(Appeal) Erode and Salem
Integrated Commercial Taxes Building,
2nd Floor Room No.233, Pitchards
Road Hastampatty, Salem 636007

Respondents in both W.P(s)

PRAYER in W.P.No.41537 of 2025:

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records relating to the impugned order no.ZD330724151213R dated 12.07.2024 passed by the 1st Respondent under Section 74 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the year 2021-22, and quash the same.

PRAYER in W.P.No.41545 of 2025:

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records relating to the impugned order no.ZD330724151208I dated 12.07.2024 passed by the 1st Respondent under Section 74 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the year 2020-21, and quash the same.

For Petitioner(s):	Mr.Srinivasan V (in both W.Ps)
For Respondent:	Mrs.K.Vasanthamala Government Advocate (in both W.Ps)

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

2. Both these writ petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the respondents.

3. In these writ petitions, the Petitioner has challenged the impugned orders in Ref No:ZD330724151213R and in ZD330724151208I, both dated 12.07.2024, passed for the tax periods 2021-22 and 2020-21 respectively. The impugned orders were preceded by Show Cause Notice dated 03.05.2024 for

the respective tax period.

4. The learned counsel for the Petitioner submits that, as against the total demand of Rs.3,68,59,986/-, a sum of Rs.1,24,36,455/- has already been recovered, which amounts to approximately 34% of the disputed tax. The submission of the learned counsel for the Petitioner stands recorded.

5. It is therefore submitted by the learned counsel for the petitioner that one opportunity may be given to the Petitioner to file an appeal before the Appellate Authority, especially since the aforesaid amount has already been paid/recovered.

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

7. The learned Government Advocate for the Respondents, on the other hand, submits that the Petitioner's reply was perfunctory and therefore the impugned orders have been passed, and that the matters can be remitted back to the 1st Respondent to pass fresh orders.

8. 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.

9. Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondents, and taking note of the relief sought for in the present petitions, these writ petitions are disposed by granting liberty to the Petitioner to file Statutory appeals within a period of thirty (30) days from the date of receipt of a copy of this order against the respective impugned orders, subject to the following:-

(a) The Petitioner depositing another 16% 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, in case the aforesaid amount of Rs.1,24,36,455/- has already been recovered from the Petitioner's Electronic Credit Ledger/Bank Account.

(b) The Petitioner shall file necessary evidence before the Appellate Authority, enclosing the proof of such recovery.

(c) If the Appellate Authority is satisfied that 50% of the disputed tax stand pre-deposited, the Appellate Authority shall dispose of the appeals on merits.

(d) Otherwise the appeals shall be entertained by the Appellate Authority, subject to the petitioner depositing 50% of the disputed tax.

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

11. 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 these Writ Petitions were dismissed *in limine* today.

12. Both the Writ Petitions stand disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

31-10-2025

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

To

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C.SARAVANAN, J.

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