



W.P.No.42758 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

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and

W.M.P.Nos.47833, 47834 and 42758 of 2025

Tvl.Blend and Cotton,
Represented by its Partner Palanisamy,
No.1C, TTP Mill Road,
Saminathapuram, Periyar Colony,
Anuperpalayam Post, Tiruppur

... Petitioner

Vs.

The Assistant Commissioner [ST] [FAC]
The Commercial Tax Officer,
Office of the Assistant Commissioner,
Anupparpalayam Assessment Circle-Tiruppur,
Ground Floor, Emperor Building, No.16,
Indira Nagar, 1st Street, backside to C.S.I.Paul's Church,
Avinashi Road, Tiruppur-641 603.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for
issuance of a Writ of Certiorari, to call for the records relating to the
proceedings dated 10.04.2024 under Form-DRC-07 and the consequent order



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dated 16.04.2024 passed by the Assistant Commissioner [ST] [FAC] / The Commercial Tax Officer, Anuppapalayam Assessment Circle-Tiruppur vide Reference No:ZD330424118074U, reverse the demand amount that has been adjusted with the Input Tax Credit on 05.08.2025.

For Petitioner : M/s.Sowjanya.S

For Respondent : Mrs.K.Vasanthamala,
Government Advocate

ORDER

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

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 bearing Ref.No. ZD330424118074U dated 16.04.2024 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01-A dated 31.01.2024 wherein the Petitioner was also called upon to appear for



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personal hearing. The petitioner however neither filed any reply nor appeared

for the personal hearing fixed. Thus, the impugned order has been passed.

However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 16.04.2024.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Assessment Order has already expired. The present Writ Petition has been filed only on 04.11.2025.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to the respondent 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.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 50% of the disputed tax in cash from the



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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-A dated 31.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 16.04.2024, as an addendum to the Show Cause Notice dated 31.01.2024.

8. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 50% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

10. It is made clear that bank attachment shall be lifted subject to the



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deposit of 50% of the disputed tax as ordered above and no other amount is in

arrears barring the amount demanded under the impugned Order.

11. 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.

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

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

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Neutral Citation : Yes / No

To:

The Assistant Commissioner [ST] [FAC]

The Commercial Tax Officer,

Office of the Assistant Commissioner,

Anupparpalayam Assessment Circle-Tiruppur,

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C.SARAVANAN, J.

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