IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43255 of 2025
and
W.M.P.Nos.48441 & 48443 of 2025

TVL Kamatchi Medicals
Rep by its Proprietrix Tmt Umashankari
406, A.B.Main Road, Bhavani, Erode District -638301 ...Petitioner

Vs.

1.The Deputy State Tax officer,
Bhavani Assessment Circle,
Office of the Assistant Commissioner (ST),
Office of the Assistant Commissioner (ST) ,
No.158/1002, Pookasai Veedhi, Bhavani -638301

2. The Assistant Commissioner (ST)
Bhavani Assessment Circle,
Erode District.

3. The Deputy Commissioner (ST)(Appeals)
Salem to Erode Range,
Commercial Taxes Building,
Brough Road, Erode - 638001 ...Respondents

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 relating to the impugned order in GSTIN 33ABSPU0341F1ZO/2017/2018 dated 26.12.2023 and its consequential demand order Reference

No.ZD33A223201697N dated 26.12.2023 passed by the 1st respondent and quash the same and subseqently direct the 1st respondent to conduct a fresh adjudication after affording a personal hearing and allowing submission of reconciliation statement and documentary evidence.

For Petitioner : M/s.T.Meganathan
For Respondent : Mrs.P. Selvi
Government Advocate

ORDER

Mrs.P.Selvi, 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 Reference No.ZD33A223201697N dated 26.12.2023 along with detailed Order in GSTIN 33ABSPU0341F1ZO/2017/2018 of the 1st Respondent, which was preceded by a Show Cause Notice in DRC-01 dated 29.09.2023 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminder on 23.11.2023, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed. Thus, the impugned Order has been passed.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 07.11.2025.

6. Under similar circumstances, Order has been quashed and case has 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.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st Respondent to pass a fresh order subject to the Petitioner depositing 100% 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice dated 29.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 26.12.2023 as an addendum to the Show Cause Notice dated 29.09.2023.

9. In case the Petitioner complies with the above stipulations, the 1st 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. 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 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.

12. It is made clear that recovery of 100% of the disputed tax ordered above pertains only to the impugned Order dated 26.12.2023.

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

10.11.2025

Neutral Citation : Yes / No

gv

C.SARAVANAN, J.
gv

To:

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Bhavani Assessment Circle,
Office of the Assistant Commissioner (ST),
Office of the Assistant Commissioner (ST) ,
No.158/1002, Pookasai Veedhi, Bhavani -638301

2. The Assistant Commissioner (ST)
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