IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.11.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 43004 of 2025
and
W.M.P. Nos. 48136 & 48137 of 2025

Tvl. Pushpalatha Tex,
Represented by its Proprietor,
Srinivasan, M/52,
S/o. Balakrishnan,
No.155, MU SU Dhoddannan Chetty Kadu,
VTC Karungalpatti, Salem – District,
Having its Principal place of business at
No.3/5, Krishnammal Nagar,
Karungalpatti, Salem – 636 006. ...Petitioner

Versus

The Assistant Commissioner (ST),
Annathanapatti Circle,
Salem-I Division, Commercial Taxes Department,
Salem, Tamil Nadu. ...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified Mandamus calling for the records pertaining to the impugned proceedings of the Respondent, Order in (GSTIN 33AANFP4843P1ZL/2020-2021) dated 10.02.2025 and its consequential demand order Ref. ZD330225095760F dated 10.02.2025, and quash the same as illegal, arbitrary, and violative of natural justice.

For Petitioner : Mr.T.Meganathan

For Respondent : Ms.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 GSTIN 33AANFP4843P1ZL/2020-2021 dated 10.02.2025 and its consequential demand order Ref. ZD330225095760F dated 10.02.2025 of the respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 29.11.2024 wherein the petitioner was also called upon to appear for personal hearing. The petitioner however neither filed any reply nor appeared for the personal hearing fixed on 12.12.2024. Thus, the impugned order has been passed.

4. 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 30.10.2025.

5. Under similar circumstances, the impugned Order has been quashed and the case is remitted back to the Respondent to pass a fresh order on terms subject to the 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 25% 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 29.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 10.02.2025 as an addendum to the Show Cause Notice dated 29.11.2024.

8. 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.

9. 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.

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

11. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned order dated 10.02.2025.

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

07.11.2025

Index : Yes/No
Neutral Citation :Yes/No

av

To

The Assistant Commissioner (ST),
Annathanapatti Circle,
Salem-I Division, Commercial Taxes Department,
Salem, Tamil Nadu.

C.SARAVANAN, J.

av

W.P. No. 43004 of 2025
and
W.M.P. Nos. 48136 & 48137 of 2025

07.11.2025