IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.11.2025

CORAM
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41862 of 2025
and
WMP.Nos.46904 & 46906 of 2025

Tvl.Sri Jayam Departmental Stores
Rep.by its Partner – Srivallavan Anuradha
No.86/30, Junction Main Road
Subramaniangar, First Gate
Salem 636 005. ...Petitioner

Vs.

The Assistant Commissioner (ST)
O/o.The Assistant Commissioner
Suramangalam Circle, Salem. ...Respondent

Prayer: This Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the impugned proceedings initiated by the Respondent in the impugned order in FORM GST DRC-07 bearing Ref.No. ZD3302252608967 dated

25.02.2025 along with Annexure vide GSTIN: 33ADQFS8572G1ZI/2020-21 dated 24.02.2025 passed by the respondent for the AY 2020-21 and to quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mrs.V.Prashanth, 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.ZD3302252608967 dated 25.02.2025 along with detailed Order in GSTIN: 33ADQFS8572G1ZI/2020-21 dated 24.02.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 13.01.2025, 05.02.2025 and 10.02.2025, 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 on 21.01.2025, 10.02.2025 and on 14.02.2025. Thus, the impugned Orders have 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 Orders

has already expired. The present Writ Petition has been filed only on 30.10.2025.

6. 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.

7. The learned counsel for the petitioner submitted that by oversight the petitioner failed to file an appeal against the impugned order dated 25.02.2025. She further submitted that the petitioner may be given an opportunity to file an appeal before the Appellate Authority although the limitation for filing an appeal within time has expired.

8. The learned counsel for the respondent submitted that the prayer

sought for by the learned counsel for the petitioner at this stage, cannot be countenanced in the light of the decision of the Hon'ble Supreme Court.

9. Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondent, following the consistent view taken under similar circumstances, this Writ Petition is disposed of by giving liberty to the petitioner to file a statutory appeal before the Appellate Authority, namely, the Deputy Commissioner of State Tax, Salem, within a period of thirty (30) days from the date of receipt of a copy of this order.

10. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, liberty is granted to the petitioner to file a statutory appeal against the impugned 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.

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.

04.11.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna

C.SARAVANAN, J.

dna

To

The Assistant Commissioner (ST)
O/o The Assistant Commissioner
Suramangalam Circle, Salem.

W.P.No.41862 of 2025

and

WMP.Nos.46904 & 46906 of 2025

04.11.2025