IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.43625 of 2025 and W.M.P.Nos.48733 & 48735 of 2025
and
W.P.No.43627 of 2025 and W.M.P.Nos.48739 & 48740 of 2025

Tvl.Jayamurugan Traders,
(Represented by its Proprietor Mr.Sakthivel)
69 A1, Sellandiamman Kovil Street,
Edappadi Post Tk, Salem District. ... Petitioner in both cases

Vs.

State Tax Officer (ST) (FAC)
(Also known as Commercial Tax Officer)
Edappadi Assessment Circle,
Commercial Taxes Office Building,
Hasthampatty, Salem ... Respondent in both cases

Prayer in W.P.No.43625 of 2025 : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the respondent herein in FORM GST DRC-07 with Reference No.ZD330824139084G dated 17.08.2024 in GSTIN:33CKYPS5480G1ZF, dated 17.08.2024, for the tax period 2019-2020, and quash the same.

Prayer in W.P.No.43627 of 2025 : Writ Petition filed under Article 226 of the

Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the respondent herein in FORM GST DRC-08 with Reference No.ZD3309200108Q dated 30.09.2024 in GSTIN:33CKYPS5480G1ZF, dated 30.09.2024, for the tax period 2019-2020, and quash the same.

For Petitioner : Mr.N.Chandrasekar in both cases

For Respondent : Mrs.K.Vasanthamala,
Government Advocate in both cases

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COMMON ORDER

These Writ Petitions were disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Government Advocate for the respondent.

2. In W.P.No.43625 of 2025, the petitioner has challenged the impugned order dated 17.08.2024 relating to the tax period 2019-2020. The impugned order was preceded by a notice in DRC-01 dated 05.04.2024, which was not replied to by the petitioner. Consequently, the petitioner suffered by the impugned order challenged in W.P.No.43627 of 2025, dated 30.09.2024 under

Section 73 of the GST Act. By the said impugned order, the tax amount has been determined.

3. In W.P.No.43627 of 2025, the petitioner has challenged the impugned order dated 30.09.2024, whereby the order dated 17.08.2024 impugned in W.P.No.43625 of 2025 has been further rectified. By the impugned order dated 30.09.2024, the interest liability under Section 50(1)/50(3) and penalty under Section 73(9) have been imposed on the petitioner.

4. The learned counsel for the petitioner submitted that the petitioner may be given an opportunity to explain the case afresh.

5. The learned Government Advocate for the Respondent would submit that these Writ Petitions are liable to be dismissed as these Writ Petitions are hopelessly time barred in the light of the decisions of the Hon'ble Supreme

Court in **Singh Enterprises** Vs. **Commissioner of Central Excise, Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

6. The learned counsel for the Petitioner would submit that the Petitioner is willing to deposit the amount as may be fixed by this Court.

7. Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the Respondent, considering the facts and circumstances and the explanation in the affidavit filed in support of these present Writ Petitions, and following the consistent view taken by this Court under similar circumstances, the caes are remitted back to the respondent to pass a fresh order, subject to such petitioner depositing 50% 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. The Petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 05.04.2024 together with requisite documents to substantiate the case by treating the impugned proceedings dated 17.08.2024 and 30.09.2024 as an addendum to the Show Cause Notice dated 05.04.2024 within a period of fifteen (15) days from the date of receipt of a copy of this order.

9. Subject to the Petitioner complying with the above stipulations, the Respondent shall proceed to pass fresh orders 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 with the respondent shall also stand automatically raised/vacated.

10. It is made clear that bank attachment shall be lifted, subject to the deposit of 50% of 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. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

12.11.2025

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Neutral Citation : Yes / No

To:

State Tax Officer (ST) (FAC)
(Also known as Commercial Tax Officer)
Edappadi Assessment Circle,
Commercial Taxes Office Building,Hasthampatty, Salem.

C.SARAVANAN, J.

nvi

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