IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43603 of 2025
and
W.M.P.Nos.48714 & 48716 of 2025

Tvl. Kandasamy Blue Metal
Represented by its Proprietor Mr.Vijayakumar
18/2b, Tharala Kuttai, Mettur Tk,
Salem – 636008. ... Petitioner

Vs.

Assistant Commissioner (ST) (FAC)
Omalur Assessment Circle,
Salem. ... Respondent

Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the Respondent herein in Form GST DRC-07 with Reference No: ZD330424227384L dated 28.04.2024 in GSTIN: 33AAKFK6211H1ZK/2018-19 dated 26.04.2024 and quash the same.

For Petitioner : Mr.N.Chandirasekar

For Respondent : Mr.C.Harsha Raj
Special Government Pleader

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Special Government Pleader for the respondent, this Writ Petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 26.04.2024 passed under Section 73 of the respective GST enactments, for the assessment year 2018-2019.

4. The impugned order was preceded by a show cause notice (DRC-01) dated 27.12.2023. The petitioner had replied to the show cause notice on 30.12.2023, and thereafter, the impugned order was passed on 28.04.2024.

5. It is noticed that the statutory limitation period 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 after a delay of approximately more than a year.

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 difference view in this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, this 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 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 27.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 26.04.2024 as an addendum to the show cause notice dated 27.12.2023.

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. It is needless to state that, before passing any such order, the petitioner shall be heard.

10. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the respective impugned order.

12. 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.

13. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

11.11.2025

raja

Neutral Citation : Yes / No

To

The Assistant Commissioner (ST) (FAC)
Omalur Assessment Circle, Salem.

C.SARAVANAN, J.

raja

W.P.No.43603 of 2025

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