IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.44802, 44814 & 44869 of 2025
and
W.M.P.Nos.50004, 50006, 50013 to 50015, 50053, 50055, 50056 of 2025

Tvl.Premier Power Line
Rep by its Proprietor Mr.Ramasamy
Semalaiappan, 4/350-A, Govindanaikampalayam
K.Valasu Post, Nanjai Uthukuli,
Erode, Tamilnadu 638104 ...Petitioner in all these cases

Vs.

1. Deputy State Tax Officer-I
Kodumudi Assessment Circle, Karur 1

2. Tvl.S.K.M.Animal Feeds and Foods (India) Pvt Ltd
T.Fno 613/2A3, SKM Factory
Chavadipalayampudu Road
Nanjaiuthukuli Post, Modkkurichi Taluk
Erode 638 104 ... Respondents in all these cases

Prayer in W.P.No.44802/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the impugned records passed by the 1st respondent in the Form GST DRC-07 vide Ref.No.ZD330225213736M dated 21.02.2025 along with a detailed order vide GSTIN:33AXMPS0535M1Z4/2020-2021 and quash the same.

Prayer in W.P.No.44814/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the impugned records passed by the 1st respondent in the Form GST DRC-07 vide Ref.No.ZD3302241173480 dated 20.02.2025 along with a detailed order vide GSTIN:33AXMPS0535M1Z4/2019-2020 and quash the same.

Prayer in W.P.No.44869/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the impugned records passed by the 1st respondent in the Form GST DRC-07 vide Ref.No.ZD3303251938058 dated 25.03.2025 along with a detailed order vide GSTIN:33AXMPS0535M1Z4/2023-2024 and quash the same.

For Petitioner in all these cases : Mr.K.A.Parthasarathy

For Respondents in all these cases : Mr.C.Harsha Raj
Special Government Pleader

COMMON ORDER

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

2. These Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

3. In these Writ Petitions, the Petitioner has challenged the following Orders:

Sl.No	**W.P.No.**	**Date of impugned order**
1.	44802/2025	21.02.2025
2.	44814/2025	20.02.2024
3.	44869/2025	25.03.2025

4. The aforesaid orders dated 21.02.2025, 20.02.2024 and 25.03.2025 were preceded by a Show Cause Notices dated 26.11.2024, 20.10.2023 and 13.09.2024 respectively wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Orders dated 21.02.2025, 20.02.2024 and 25.03.2025.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST Enactments, 2017 against the impugned Orders have already expired. The present Writ Petitions have been filed only on 17.11.2025.

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. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the 1st Respondent to pass a fresh order subject to the Petitioner depositing the disputed tax as detailed below 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.

Details of Pre-deposit:

Date of Impugned order	Pre-deposit
21.02.2025	25%
20.02.2024	50%
25.03.2025	25%

8. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices in GST DRC-01 dated 26.11.2024, 20.10.2023 and 13.09.2024 together with requisite documents to substantiate the case by treating the respective impugned Orders dated 21.02.2025, 20.02.2024 and 25.03.2025 as an addendum to the respective Show Cause Notices dated 26.11.2024, 20.10.2023 and 13.09.2024.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final 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

shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit the disputed tax as ordered above and no other amount are in arrears barring the amount demanded under the impugned Orders.

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 these Writ Petitions were 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 stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

20.11.2025

Neutral Citation

gv

C.SARAVANAN, J.

gv

To:

1. Deputy State Tax Officer-I
 Kodumudi Assessment Circle, Karur 1

2. Tvl.S.K.M.Animal Feeds and Foods (India) Pvt Ltd
 T.Fno 613/2A3, SKM Factory
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