IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42694 of 2025
and
W.M.P.Nos.47757 and 47758 of 2025

Tvl.Wellfit Marketing,
Rep.by its Partner Mrs.M.Shakila Banu,
33, Ground Floor, Chellappan Street,
Kattoor, Ram Nagar,
Coimbatore, Tamil Nadu 641012. ... Petitioner

Vs.

The State Tax Officer,
Ram Nagar Assessment Circle,
Office of the Assistant Commissioner (ST),
Coimbatore, Tamil Nadu. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Impugned Assessment Order in Ref.No.ZD330824160314K dated 20.08.2024 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2019-20 from the files of the respondent herein, quash the same.

For Petitioner : M/s.Shridevi.H
For Respondent : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

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ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the[t] 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 Impugned Assessment Order in Ref.No.ZD330824160314K dated 20.08.2024 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2019-20 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 18.05.2024 wherein the Petitioner was also called upon to appear for personal hearing.

4. 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 04.11.2025.

5. 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 50% 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 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 18.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 20.08.2024 as an addendum to the Show Cause Notice dated 18.05.2024.

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 50% of the disputed tax ordered above pertains only to the impugned Order dated 20.08.2024.

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

06.11.2025

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Neutral Citation : Yes / No

To:

The State Tax Officer,
Ram Nagar Assessment Circle,
Office of the Assistant Commissioner (ST),
Coimbatore, Tamil Nadu

C.SARAVANAN, J.

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