IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44134 of 2025 and W.M.P.Nos.49244 and 49247 of 2025
and
W.P.No.44139 of 2025 and W.M.P.Nos.49253 and 49256 of 2025
and
W.P.No.44140 of 2025 and W.M.P.Nos.49254 and 49259 of 2025
and
W.P.No.44145 of 2025 and W.M.P.Nos.49264 and 49267 of 2025

Krish Enterprises,
Represented by its Proprietor,
Krishnamoorthy Muthugoundar,
383, Konerikarai, Kandhampatti,
Bypass, Salem, Tamil Nadu. ... Petitioner in all cases

Vs.

The Assistant Commissioner (ST)
Suramangalam Assessment Circle,
Salem ... Respondent in all cases

Prayer in W.P.No.44134 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 GSTIN/33AEKPK0260Q1ZB/2020-21 in FORM GST DRC-07 proceedings in Order Reference No.ZD3302252058899 dated 20.02.2025, and quash the same.

Prayer in W.P.No.44139 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 GSTIN/33AEKPK0260Q1ZB/2020-21 in FORM GST DRC-07 proceedings in Order Reference No.ZD330225224315V, dated 21.02.2025 pending disposal of the present writ petition.

Prayer in W.P.No.44140 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 GSTIN/33AEKPK0260Q1ZB/2021-22, dated 17.04.2025 in FORM GST DRC-07 proceedings in Order Reference No.ZD3304251368659 dated 21.04.2025, and quash the same.

Prayer in W.P.No.44134 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 GSTIN/33AEKPK0260Q1ZB/2020-21, dated 21.02.2025 in FORM GST DRC-07 proceedings in Order Reference No.ZD330225258165K dated 25.02.2025, and quash the same.

For Petitioner : Mr.N.Chandrasekar in all cases

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

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COMMON O R D E R

By this common order, all the writ petitions are disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned counsel for the respondent.

2. In the said writ petitions, the petitioner has challenged the impugned orders as detailed below:-

W.P.Nos.	Date of show cause notice – DRC-01	Impugned order Date – Reff.Nos.
W.P.No.44134 of 2025	SCN-DRC issued on: 26.11.2024 Reply on: 20.02.2025 Assessment order was made not based upon the audit proceedings	FORM GST DRC-07 proceedings in Order Reference No.ZD3302252058899 dated 20.02.2025
W.P.No.44139 of 2025	SCN---DRC-01 issued on:26.11.2024 Reply on: 05.02.2025 Assessment order was made not based upon the audit proceedings	FORM GST DRC-07 proceedings in Order Reference No.ZD330225224315V dated 21.02.2025
W.P.No.44140 of 2025	SCN in DRC-01 issued on:24.01.2025 with 4 defects and the petitioner filed on reply:05.02.2025 Based on the reply, respondent has dropped 1 defect but confirmed 3 defects in the impugned order.	FORM GST DRC-07 proceedings in Order Reference No.ZD3304251368659 dated 21.04.2025
W.P.No.44145 of 2025	SCN - DRC-01 issued on:26.11.2024 with 11 defects and the petitioner filed the reply:20.02.2025 Based on the reply, respondent has dropped 8 defects but confirmed the 3 defects in the impugned order.	FORM GST DRC-07 proceedings in Order Reference No.ZD330225258165K dated 25.02.2025

3. It is noticed that the petitioner had submitted a reply to the show-cause notice and thereafter suffered the impugned order on the dates mentioned above. However, the petitioner has chosen to file these writ petitions only on 03.11.2025, which is beyond the condonable period of

limitation under the GST Enactment.

4. As such, no irregularity is found in the impugned orders, and the procedure prescribed for passing the said orders have been duly complied with. The petitioner is therefore at liberty to redress the grievance by filing an appeal before the appellate authority against the impugned orders subject to depositing 25% of the disputed tax in each of the cases. Upon such deposit being made within a period of 30 days from the date of receipt of a copy of this order, the appellate authority shall consider and dispose of the appeals on merits and in accordance with law without reference to limitation.

5. In case the petitioner complies with the above stipulations, the Appellate Authority 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 from the date of such pre-deposit. Upon such compliance, the attachment of the petitioner's bank account shall also stand automatically raised/vacated.

6. In the event the petitioner fails to comply with any of the above stipulations, the respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed in limine today.

7. *This writ petition stands disposed of in the above terms. No costs. Connected Writ Miscellaneous Petitions are closed.*

18.11.2025

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Neutral Citation : Yes / No

To:

The Assistant Commissioner (ST)
Suramangalam Assessment Circle,
Salem

C.SARAVANAN, J.

nvi

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