IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43614 of 2025
and
W.M.P.Nos.48725 and 48726 of 2025

Tvl.Hi Look Cartons,
Rep.by its Partner-S.Manikandan,
2/949-D, Mahalakshmi Nagar,
Rayarpalayam, Palladam,
Tirupur – 641 664. ... Petitioner

Vs.

1.The Assistant Commissioner (ST)
Kangeyam Assessment Circle,
Kangeyam.

2. The Assistant Commissioner (ST),
Audit Officer -21,
Avinashi Assessment Circle,
Office of the Assistant Commissioner (ST)
Zone-1, Tiruppur.

3. The Assistant Commissioner (ST)
Palladam-1 Circle,
Palladam. ... Respondents

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 3rd respondent in the Impugned Order in GSTIN:33AAEFH0378Q1Z2/2020-2021 dated

24.02.2025 along with consequential order bearing a Ref.No.ZD330225243524P dated 24.02.2025 for the period 2020-2021 and quash the same

For Petitioner : Mr.K.Vignesh Kumar
For Respondent : M/s.P.Selvi,
Government Advocate

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ORDER

M/s.P.Selvi, learned Government Advocate takes notice for the 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 FORM GST DRC-07 bearing Ref.No. 33AAEFH0378Q1Z2/2020-2021 dated 24.02.2025 along with consequential order bearing a Ref.No.ZD330225243524P dated 24.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 wherein the Petitioner was also called upon to appear for personal hearing. The petitioner however neither filed any reply nor appeared for the personal hearing fixed. Thus, the impugned order have been passed.

4. It is noticed that the limitation 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 10.11.2025.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to the respondent 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.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 3rd Respondent to pass a fresh order subject to the Petitioner depositing 25% 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 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 24.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

8. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 25% of the disputed tax as ordered above. This will be however subject to verification by the 3rd Respondent.

9. In case the Petitioner complies with the above stipulations, the 3rd 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.

10. In case the Petitioner fails to comply with any of the stipulations, the 3rd 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.

11. Needless to state, before passing any such order, the 3rd Respondent shall give due notice to the Petitioner.

12. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 24.02.2025.

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

12.11.2025

nvi
Neutral Citation : Yes / No

To:

1.The Assistant Commissioner (ST)
Kangeyam Assessment Circle,
Kangeyam.

2. The Assistant Commissioner (ST),
Audit Officer -21,
Avinashi Assessment Circle,
Office of the Assistant Commissioner (ST)
Zone-1, Tiruppur.

3. The Assistant Commissioner (ST)
Palladam-1 Circle,
Palladam.

C.SARAVANAN, J.

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