IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.11.2025

CORAM
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.42830 & 42838 of 2025
and
WMP.Nos.47893, 47897, 47899 & 47902 of 2025

Tvl.Sri Alangaramman Traders
Mukashi Pidariyur, 101/1
Ingur Road, Chennimalai,
Erode 638 051. ... Petitioner in bothW.Ps.

Vs.

1.Assistant Commissioner (ST)
Chennimalai Assessment Circle, Erode
Perundurai 638 052.

2.Tvl.Sree Aruthra Mills
RSF No.1446, Ganapathipalayam Road
Vellakovil Vali, Near Golden Park
Tiruppur 638 111. ... Respondents in bothW.Ps.

Prayer in W.P.No.42830 of 2025: Writ Petition filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records in the Impugned Orders passed by the Respondent in the Form GST DRC-07 vide Reference No.ZD330524035580P dated

07.05.2024 along with its detailed Order vide and quash the same.

Prayer in W.P.No.42838 of 2025: Writ Petition filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records in the Impugned Orders passed by the Respondent in the Form GST DRC-07 vide Reference No.ZD330524036303U dated 07.05.2024 along with its detailed Order vide and quash the same.

For Petitioner in both W.P.Nos.	: Mr.K.A.Parthasarathy
For Respondents in both W.P.Nos.	: Mr.C.Harsharaj for R1 Special Government Pleader

COMMON ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the 1st 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 1st Respondent.

3. In these Writ Petitions, the Petitioner has challenged the impugned Order dated 07.05.2024 of the 1st Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 15.11.2023 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 Order dated 07.05.2024.

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. These present Writ Petitions have been filed only on 05.11.2025.

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 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 cases are remitted back to the 1st 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. Any amount already recovered from the petitioner shall be adjusted towards aforesaid pre-deposit.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 15.11.2023 together with requisite documents to substantiate the case by treating the impugned

Order dated 07.05.2024 as an addendum to the Show Cause Notice dated 15.11.2023.

8. In case the Petitioner complies with the above stipulations, the 1st 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, if any, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the

stipulations, the 1st 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 1st Respondent shall give due notice to the Petitioner.

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

07.11.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna

C.SARAVANAN, J.

dna

To

The Assistant Commissioner (ST)
Chennimalai Assessment Circle, Erode
Perundurai 638 052.

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