



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43264 of 2025

and

W.M.P.Nos.48447 & 48448 of 2025

Tvl.Srinivasa Garments Private Limited
GSTIN:33AACCT1081B1ZZ,
Rep by its Director Panneer Selvan Ramasamy
90, Avinashi Road, Ranga Vilas Mill Lane,
Peelamedu Coimbatore – 641 004.

...Petitioner

Vs.

The State Tax Officer
Peelamedu Assessment Circle,
Commercial Taxes Building,
Dr.Balasundaram Road, Coimbatore 641 018

...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 pertaining to the impugned order in Form GST DRC 07 bearing reference No.ZD33082492243C dated 30.08.2024 issued by the sole respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam

For Respondent : Mrs.Amirtha Poonkodi Dinakaran
Government Advocate



ORDER

WEB COPY

Mrs.Amirtha Poonkodi Dinakaran, 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.ZD330824292243C dated 30.08.2024 along with detailed Order in GSTIN: 33AACCT1081B1ZZ of the Respondent, which was preceded by a Show Cause Notice in GST FORM DRC-01 dated 28.05.2024 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminder, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing. Thus, the impugned Order has been passed.



WEB COPY

5. 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 07.11.2025.

6. Under similar circumstances, Order has been quashed and case has 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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST FORM DRC-01 dated 28.05.2024 together with requisite



documents to substantiate the case by treating the impugned Order dated 30.08.2024 as an addendum to the Show Cause Notice dated 28.05.2024.

9. 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.

10. 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.

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

12. It is made clear that recovery of 50% of the disputed tax ordered above pertains only to the impugned Order dated 30.08.2024.



WEB COPY

13. It is made clear that any amount paid by the petitioner pursuant to this order shall be adjusted towards pre-deposit.

14. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

10.11.2025

Neutral Citation : Yes / No

gv

To:

The State Tax Officer
Peelamedu Assessment Circle,
Commercial Taxes Building,
Dr.Balasundaram Road, Coimbatore 641 018



WEB COPY



C.SARAVANAN, J.

gv

W.P.No.43264 of 2025
and
W.M.P.Nos.48447 & 48448 of 2025

10.11.2025