IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46130 of 2025
and
W.M.P.Nos.51450 and 51451 of 2025

Sri Murugan Traders
Rep by its Proprietor
Sampath Meiyappan. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Mettur Assessment Circle,
Mettur, Salem – II, Salem.

2.The Deputy Commissioner (GST Appeals),
Commercial Tax Building,
Pitchards Road,
Salem – 636 007. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in DRC – 07 Order in Ref No.ZD330225087061R dated 09.02.2025 passed by the 1st Respondent under Section 73 of TNGST Act 2017 and consequential rejection order Ref.No.ZD330725312308J dated 28.07.2025 issued by the 2nd Respondent in Form GST APL – 02 and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the 2nd Respondent to pass order afresh after affording an opportunity of personal hearing as contemplated under Section 75(4) of the TNGST Act, 2017.

For Petitioner : Mr.A.Thiagarajan
Senior Counsel for
M/s.L.Sweety

For Respondents : Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents.

3. The Petitioner is before this Court against the impugned order dated 09.02.2025 passed by the 1st Respondent which was preceded by a Show Cause Notice in GST DRC-01 dated 07.11.2024 issued for the tax period April 2020 – March 2021.

4. The learned counsel for the Petitioner submits that the Petitioner had earlier attempted to rectify the aforesaid order by filing an application on

05.05.2025 under Section 161 of the respective GST enactments which was rejected by the 1st Respondent by an order dated 07.06.2025.

5. In this background, the Petitioner filed an appeal on 25.07.2025 which has been now rejected by the 2nd Respondent vide impugned order dated 28.07.2025. The said appeal has been rejected on the ground of limitation.

6. I have considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents and considered the fact that the impugned Assessment order dated 09.02.2025 is ex-parte in nature.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 15% of the disputed tax in cash from the Petitioner's Electronic Cash Register over and above 10% already pre-deposited at the time of filing of an appeal within a period of thirty (30) days from the date of receipt of a copy of this order.

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 pre-deposit. Subject to the Petitioner complying with the above stipulations, 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 15% of the disputed tax as ordered above and the Petitioner is not being in arrears of any other amount 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.

02.12.2025

Neutral Citation: Yes / No
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To:

1.The Assistant Commissioner (ST),
Mettur Assessment Circle,
Mettur, Salem – II, Salem.

2.The Deputy Commissioner (GST Appeals),
Commercial Tax Building,
Pitchards Road,
Salem – 636 007.

C.SARAVANAN, J.

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