IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43523 of 2025
and
W.M.P.Nos.48663 & 48664 of 2025

Tvl. Keerthana Traders,
GSTIN: 33BWAPS3685L1Z2
Represented by its Proprietor Krishnasamy Srinivasan
115, Gandhi Market,
Pollachi - 642 001. ... Petitioner

Vs.

The Deputy State Tax Officer 2,
Pollachi (West) Assessment Circle,
Commercial Tax Building,
Pollachi – 642 001. ... Respondent

Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned Order in Form GST DRC 07 bearing Reference No. ZD3305251053111/2022-2023 dated 12.5.2025 and quash the same.

For Petitioner : G.Derrick Sam

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondent, this Writ Petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 12.05.2025 passed under Section 74 of the respective GST enactments, for the tax period 2022-2023.

4. The impugned order was preceded by a show cause notice in DRC-01 dated 17.03.2025 followed by three personal hearing notices dated 17.04.2025, 23.04.2025 and 02.05.2025.

5. The petitioner failed to respond to the notices, and thus, suffered the impugned order.

6. The learned counsel for the petitioner would submit that the notices were only uploaded in the web portal, and therefore, the petitioner was not aware of the same.

7. The learned counsel for the petitioner would further submit that the petitioner be given one opportunity, as the petitioner has a fair case on merits to succeed.

8. The learned Government Advocate for the respondent, on the other hand, would submit that this writ petition is liable to be dismissed in light of the decision of the Hon'ble Supreme Court in **Asstt. Commr.(CT), LTU, Kakinada V. Glaxo Smith Kline Consumer Health Care Ltd., [C.A.No.2413 of 2020, dated 06.05.2020],** where the Hon’ble Supreme Court has held that the limitation prescribed under the Act for filing the appeal cannot be extended.

9. I have considered the submissions made by the learned counsel for the petitioner and learned Government Advocate for the respondent.

10. Under similar circumstances, orders have been quashed and the 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 difference view in this case.

11. 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 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.

12. Within such time, the petitioner shall also file a reply to the Show Cause Notice dated 17.03.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 12.05.2025 as an addendum to the Show Cause Notice dated 17.03.2025.

13. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. It is needless to state that, before passing any such order, the petitioner shall be heard.

14. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

15. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the respective impugned order.

16. 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.

17. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

11.11.2025

raja

Neutral Citation : Yes / No

To

The Deputy State Tax Officer 2,
Pollachi (West) Assessment Circle,
Commercial Tax Building,
Pollachi – 642 001.

C.SARAVANAN, J.

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W.P.No.43523 of 2025

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