



WEB COPY



W.P.No.44369 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44369 of 2025

and

W.M.P.Nos.49508 and 49509 of 2025

Tvl.Kadayampatty Primary Agricultural
Co-op Credit Societies 166
(Represented by its Secretary
Jayaraman).

... Petitioner

Vs.

The Assistant Commissioner (ST),
Omalur Assessment Circle,
Omalur, Salem.

... 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 on the files of the Respondent herein in FORM GST DRC – 07 with Reference No.ZD3302250952978 dated 10.02.2025 in GSTIN:33AABAK0201D1ZP/2018-19 dated 10.02.2025.



W.P.No.44369 of 2025

For Petitioner : Mr.N.Chandrasekar

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 10.02.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.04.2024 wherein the Petitioner was



W.P.No.44369 of 2025

called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 10.02.2025.

4. The Petitioner was also issued with Reminders on 10.12.2024, 09.01.2025 and on 13.01.2025, 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 fixed on 17.12.2024, 13.01.2025 and on 22.01.2025. Thus, the impugned orders have been passed.

5. 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 07.11.2025.

6. 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



W.P.No.44369 of 2025

depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

WEB COPY

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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.04.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 10.02.2025 as an addendum to the Show Cause Notice dated 26.04.2024.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance



W.P.No.44369 of 2025

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 vacated.

10 It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

11. 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.

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



W.P.No.44369 of 2025

WEB COPY

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

No costs. Connected Writ Miscellaneous Petitions are closed.

19.11.2025

Neutral Citation: Yes/No

jas

To:

The Assistant Commissioner (ST),
Omalur Assessment Circle,
Omalur, Salem.



WEB COPY



W.P.No.44369 of 2025

C.SARAVANAN, J.

jas

W.P.No.44369 of 2025

and

W.M.P.Nos.49508 and 49509 of 2025



WEB COPY



W.P.No.44369 of 2025

19.11.2025