IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.11.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 44082 of 2025
and
W.M.P. Nos. 49192, 49193 & 49195 of 2025

Mr.Palanisamy Saravanakumar
Proprietor, Tvl. S.R.Traders,
2/725, S.P.Garden, S.R.Nagar South,
Periandipalayam, Mangalam Road,
Tiruppur, Tamil Nadu – 641 687. ... Petitioner

Versus

1. The Deputy Commissioner (CT),
O/o The Deputy Commissioner,
GST Appeal, Erode, Tamil Nadu.

2. The Assistant Commissioner (ST),
Tiruppur South Assessment Circle,
16, Ground Floor, Emperor Building,
Indira Nagar, Avinashi Road,
Tiruppur – 641 603.

3. The State Tax Officer (ST),
(Aslo known as Commercial Tax Officer),
South Assessment Circle, Tiruppur Ground Floor,
Emperor Building, No.16, Indira Nagar 1st street,
Backside to C.S.I.paul's Church, Avinashi Road,
Tiruppur – 641 603.

4. The Branch Manager,
Indusind Bank, KMA Building,
1 & 32A Eswarn Koil,
North Street, Tirupur, Tamil Nadu – 641 604.

...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari call for the records on the files of the 3rd respondent herein in GSTIN:33BDQPS1016J1ZG / 2019-2020 dated 27.08.2024, Order under Section 73 and the summary of the order in Form GST DRC – 07 both dated 27.08.2024 issued in Reference No: ZD3308242380896 and Consequential order passed by the first respondent in GSTIN/Temp ID/UIN 33BDQPS1016J1ZG against ARN # AD331224068056B dated 19.02.2025 and quash the same.

For Petitioner : Mr.A.N.R.Jayaprathap

For R1 to R3 : Mrs.P.Selvi
Government Advocate

O R D E R

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate, who takes notice on behalf of the Respondents 1 to 3.

2. Heard the learned counsel appearing for the petitioner and learned Government Advocate appearing for the respondents 1 to 3.

3. In this Writ petition, the petitioner has challenged the impugned order dated 27.08.2024, which preceded by a Show Cause Notice in DRC-01 dated 20.05.2024. The petitioner's appeal against the said assessment order was rejected on 19.02.2025, as the appeal was filed two days after the expiry of the condonable period of limitation.

4. Under similar circumstances, Orders have been quashed and the cases have been remitted back to the respondent to pass a fresh order on terms, subject to the Assessee pre-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.

5. Having considered the submission of the learned counsel for the petitioner and the learned Government Advocate for the respondents and following the consistent view taken by this Court under similar

circumstances, the case is remitted back to the 3rd respondent to pass a fresh order after hearing to the Petitioner, subject to the Petitioner depositing an additional 40% of the disputed tax in cash, over and above the 10% already pre-deposited at the time of filing the appeal before the 1st Respondent on 28.12.2024. The said amount shall be deposited within a period of 30 days from the date of receipt of copy of this order. Any amount recovered subsequently shall be duly adjusted.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 20.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 27.08.2024 as an addendum to the Show Cause Notice dated 20.05.2024.

7. In case the Petitioner complies with the above stipulations, the 3rd 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.

8. It is made clear that bank attachment shall be lifted, subject to the deposit of 40% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order.

9. In case the Petitioner fails to comply with any of the stipulations, the 3rd 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.

10. Needless to state, before passing any such order, the 3rd Respondent shall give due notice to the Petitioner.

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

17.11.2025

Index : Yes/No
Neutral Citation :Yes/No
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C.SARAVANAN, J.

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