IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44696 of 2025
and
W.M.P.Nos.49876 & 49877 of 2025

M/s. Sabari Bottles Suppliers,
Rep. by its Managing Partner – Sivaraj Sithan
No.70, Sankari Main Road,
Nethimedu, Salem – 636002. ... Petitioner

Vs.

The State Tax Officer
Office of the Commercial Tax Officer
Annathanapatty Circle,
Salem. ... Respondent

Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the order vide GSTIN/33AAWFS7565C1ZR/2020-21 dated 23.04.2025 along with the consequential proceedings under Section 74 of the Act in DRC-07 vide Ref No.ZD330425174177C dated 23.04.2025 for the year 2020-2021 to quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Special Government Pleader 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 23.04.2025 passed under Section 74 of the respective GST enactments, along with the consequential proceedings dated 23.04.2025, for the assessment year 2020-2021.

4. The impugned order was preceded by a show cause notice in DRC-01 dated 19.02.2025 followed by two reminders dated 20.03.2025 and 08.04.2025. The petitioner failed to reply to the show cause notice, and thus, suffered the impugned order.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments, against the impugned order has already expired. The present writ petition has been filed only on 15.11.2025.

6. Under similar circumstances, orders have been quashed and 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 different view in this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, this 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 dated 19.02.2025 together with requisite documents to

substantiate the case by treating the impugned Order dated 23.04.2025 as an addendum to the show cause notice dated 19.02.2025.

9. 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.

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

11. 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 impugned order.

12. 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.

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

18.11.2025

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Neutral Citation : Yes / No

To

The State Tax Officer
Office of the Commercial Tax Officer
Annathanapatty Circle,
Salem.

C.SARAVANAN, J.

raja

W.P.No.44696 of 2025

18.11.2025