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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44251 of 2025
and
W.M.P.Nos.49361 and 49362 of 2025

Sri Saravana Blue Metal
Represented by its Partner,
S.Somasundharam ... Petitioner

Vs.

1.The State Tax Officer (FAC),
Salem Rural Assessment Circle,
Integrated Commercial Tax Building, 3rd Floor
Pitchards Road, Hasthampatty,
Salem – 636 007.

2.The Deputy Commissioner (ST)(GST)(Appeal),
Erode and Salem Integrated Commercial Taxes Building,
2nd Floor, Room No.233, Pitchards Road,
Hastampatty, Salem – 636 007. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for

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issuance of a Writ of Certiorari, to call for the records relating to the impugned order No.ZD3304242500016 dated 30.04.2024 passed by the 1st Respondent under Section 73 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the year 2018 – 2019, and quash the same.

For Petitioner : M/s.S.Abirami

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 time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

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3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 30.04.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 11.02.2022 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 30.04.2024.

4. The Petitioner was also issued with Reminder on 26.12.2023, 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. 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 10.11.2025.

6. Under similar circumstances, Orders have been quashed and cases have

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been remitted back to the concerned Respondent 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, the case is remitted back to the concerned Respondent to pass a fresh order subject to the Petitioner depositing 50% 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 11.02.2022 together with requisite documents to substantiate the case by treating the impugned Order dated

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30.04.2024 as an addendum to the Show Cause Notice dated 11.02.2022.

9. In case the Petitioner complies with the above stipulations, the concerned 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 vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 50% 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 concerned 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*

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today. In case there has been any recovery or any amount paid by the Petitioner towards the tax liability, the same shall be set off for the purpose of pre-deposit of 50% as ordered above.

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

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

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To:

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The Deputy State Tax Officer – 2,
(Also Known as the Deputy Commercial Tax Officer)
Mettur Assessment Circle,
Salem, Tamil Nadu.

C.SARAVANAN, J.

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