IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45883 of 2025
and
W.M.P.Nos.51147 and 51149 of 2025

M/s.Windmill Creation
Rep by its Partner
Nilesh Kesharimal Jain. ... Petitioner

Vs.

The State Tax Officer,
Gandhinagar Assessment Circle,
Tiruppur District,
Tiruppur. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the orders of the respondent in Form DRC – 07 with reference No.ZD330525337331P dated 30.05.2025 passed under Section 73 of the TNGST Act, 2017 pertaining to the Financial Year 2021-22 and quash the same as illegal, devoid of merits and in violation of principles of natural justice.

For Petitioner : Mr.Varun Pandian

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 30.05.2025, which was preceded by a Show Cause Notice in

GST DRC-01 dated 01.07.2024 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 30.05.2025.

4. 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 13.11.2025.

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

6. 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 01.07.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 30.05.2025 as an addendum to the Show Cause Notice dated 01.07.2024.

8. In case the Petitioner complies with the above stipulations, the 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.

9. 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.

10. 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.

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

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

02.12.2025

Neutral Citation:Yes/No
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To:

The State Tax Officer,
Gandhinagar Assessment Circle,
Tiruppur District,
Tiruppur.

C.SARAVANAN, J.

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and
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