



W.P.No.45374 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45374 of 2025

and

W.M.P.Nos.50545 and 50546 of 2025

Tvl.Arun Indian Motors,
Represented by its Proprietor
Arun Nallathambi

... Petitioner

Vs.

1.The Deputy State Tax Officer – 1,
Office of the Deputy Commercial Tax Officer,
Hasthampatty Circle: Salem – I,
Station: 3rd Floor Integrated Commercial Taxes Building,
Pitchards Road,
Salem – 7,
Tamil Nadu.

2.The Deputy Commissioner (CT),
Salem.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for
issuance of a Writ of Certiorari, to call for records relating to the impugned



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proceedings passed by the 1st Respondent in the order vide GSTIN:33AIYPA9371J1ZQ/2019-20 dated 11.08.2023 passed under Section 73 of the act along with the consequential summary order in FORM GST DRC 07 vide ref No.ZD3308230618572 dated 11.08.2023 along with consequential proceeding of acknowledgment for submission of appeal in Form GST APL 02 vide ref No.ZD3303251764586 dated 23.03.2025 issued by the 2nd Respondent to quash the same.

For Petitioner : Mrs.R.Hemalatha

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

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 Respondents.



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3. The Petitioner is before this Court against the impugned order dated 11.08.2023 passed by the 1st Respondent. After the Petitioner's appeal against the aforesaid order before the Appellate Authority was dismissed on 23.03.2025. The appeal was filed beyond the condonable period of limitation.

4. The facts on record reveals that the Petitioner had already deposited 10% of the disputed tax at the time of filing of an appeal on 10.12.2023 before the Deputy Commissioner (GST Appeals).

5. I have considered the submissions advanced by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.



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6. Following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing another 40% of the disputed tax in cash from the Petitioner's Electronic Credit Ledger over and above 10% already deposited at the time of filing of the appeal, within a period of thirty (30) days from the date of receipt of a copy of this order.

7. In case the Petitioner complies with the above stipulations, the 1st 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 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.

8. It is made clear that bank attachment shall be lifted subject to the



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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.

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9. In case the Petitioner fails to comply with any of the stipulations, the 1st 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 1st 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.

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Neutral Citation: Yes/No
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To:

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C.SARAVANAN, J.

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