IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 46007 of 2025
AND
WMP NO. 51311 OF 2025,WMP NO. 51310 OF 2025

1. M/s.Arun Co
Rep by its proprietrix D Shanthi
No.3-5/ 454A, Koorandiputhur,
Navappatti 636 452 Mettur Taluk,Salem
District

Petitioner(s)

Vs

1. The Appellate Authority / Deputy
Commissioner (Appeals)
Commercial Taxes Department, 209,
Commercial Taxes Complex, Pitchards
Road, Hasthampatti, Salem-636 007.

2.The Assistant Commissioner (ST)
Mettur Assessment Circle,Commercial
Taxes Department,Mettur Dam,Salem
District

Respondent(s)

PRAYER

calling for the records of the impugned order of rejecting the petitioners appeal dated 25.09.2025 in Ref-no ZD3309253434276 passed by the 1st Respondent in confirming the order of the 2nd Respondent dated 11.04.2025 in GSTIN 33EBNPS2093R1ZP/2021-2022 and quash the same, consequently direct the Respondents to allow the Petitioner to carry on the business in the name of M/s. Arun and Co.

For Petitioner(s): Jothimanian M R

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 after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. The petitioner is before this Court against the order dated 25.09.2025 passed by the first respondent / Appellate Authority. It is noticed that earlier the petitioner has been issued with notice in GST DRC-01 dated 25.11.2024. However, the petitioner failed to reply to the same and thus, suffered the adverse order dated 11.04.2025 under Section 74 of the respective GST enactments.

4. Under those circumstances, the petitioner approached the second respondent under Section 161 of the respective GST enactments on 19.08.2025. By an order dated 02.09.2025, the aforesaid application filed by the petitioner

under Section 161 of the respective GST enactments was rejected. Thereafter, the petitioner has filed an appeal before the first respondent on 22.09.2025, which has now been rejected vide order dated 25.09.2025 on the ground of limitation.

5. The rejection of the appeal by the first respondent does not merit any interference. However, considering the fact that the petitioner has failed to file any reply to the notice in GST DRC-01 dated 25.11.2024, which had culminated in the order dated 11.04.2025 and considering the fact that the petitioner's application for rectification was also rejected by an order dated 02.09.2025. Considering the fact that the petitioner has deposited 10% of the disputed tax amount at the time of filing of the appeal on 22.09.2025, following the consistent view taken by this Court under similar circumstances, the case is remitted back to the second respondent to pass fresh orders on merits and in accordance with law, subject to the Petitioner depositing another 15% 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.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 11.04.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

7. In case, the Petitioner complies with the above stipulations, the second 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. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

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

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

25-11-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

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To

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Commissioner (Appeals)
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C.SARAVANAN J.

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