



WEB COPY



W.P.No.46658 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46658 of 2025

and

W.M.P.Nos.52063 and 52064 of 2025

Tvl.S and T Machinery Private Limited,
Represented by its General Manager,
Baby Nandakumar

... Petitioner

Vs.

1.The State Tax Officer,
Singanallur North Assessment Circle,
Room No.222E, Second Floor,
Commercial Tax Office,
Dr.Balasundaram Road,
Coimbatore – 641 018.

2.The Deputy Commissioner (GST Appeals),
Commercial Tax Office,
Dr.Balasundaram Road,
Coimbatore – 641 018.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned order under Section 73 dated 16.08.2024 having reference No.ZD3308241386366 for the tax period April 2019 to March 2020 passed by the 1st respondent and quash the same.



WEB COPY



W.P.No.46658 of 2025

For Petitioner : Mr.R.Sanjay Rahul
for Mr.S.Anandh

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

ORDER

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

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 16.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 28.05.2024 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 16.08.2024.

4. The Petitioner was also issued with Reminder on 19.07.2024, which called upon the Petitioner to file a reply and to appear for a personal



W.P.No.46658 of 2025

hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 31.07.2024. Thus, the impugned Order has 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 10.09.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the 1st 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 1st 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.



W.P.No.46658 of 2025

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 28.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 16.08.2024 as an addendum to the Show Cause Notice dated 28.05.2024.

9. 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 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 if any, 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 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.



W.P.No.46658 of 2025

WEB COPY

12. Needless to state, before passing any such order, the 1st 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.

04.12.2025

jas

To:

- 1.The State Tax Officer,
Singanallur North Assessment Circle,
Room No.222E, Second Floor,
Commercial Tax Office,
Dr.Balasundaram Road,
Coimbatore – 641 018.
- 2.The Deputy Commissioner (GST Appeals),
Commercial Tax Office,
Dr.Balasundaram Road,
Coimbatore – 641 018.



WEB COPY



W.P.No.46658 of 2025

C.SARAVANAN, J.

jas

W.P.No.46658 of 2025

and

W.M.P.Nos.52063 and 52064 of 2025

04.12.2025