IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 46022 of 2025
AND
WMP NO. 51331 OF 2025,WMP NO. 51334 OF 2025

1. Sakthivel Punithavathi
Proprietor,Tvl. Sri Sughan
International,320, PSG Mills
Premises,Kovai Main Road,
Perundurai,Erode, Tamil Nadu-638052

Petitioner(s)

Vs

1. The Deputy Commissioner(ct)
O/o.The Appellate Deputy
Commissioner (st), Gst Appeal, Erode
And Salem Tiruppur-i, Tiruppur, Tamil
Nadu.

2.The State Tax Officer
Perundurai Assessment Circle,
PerunduraiS.F.No.400/1,7,8 46 Pudur B
village, Erode.-638 002

Respondent(s)

PRAYER
call for the records on the files of the 1st Respondent herein in GSTIN/Temp ID/ UIN 33AICPP9725H1Z4 against ARN AD330825068208V dated 25.10.2025 and quash the same

For Petitioner(s): A.N.R Jayaprathap

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 impugned order dated 25.10.2025 passed by the first respondent / Deputy Commissioner O/o. The Appellate Deputy Commissioner (ST). By the impugned order dated 25.10.2025 the petitioner's appeal against the order dated 22.05.2025 rejecting the application filed by the petitioner on 20.08.2025 under Section 161 of the respective GST enactments to rectify the order dated 31.08.2024 has been rejected on the ground of limitation.

4. The facts on record reveal that earlier the petition had suffered adverse orders in FORM GST DRC-07 dated 31.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.05.2024 for the tax period between April 2019 and March 2020. The petition had replied to the Show Cause Notice in GST DRC-01 on 24.08.2024. However, failed to file the requisite documents and thus, suffered the order dated 31.08.2024.

5. In this background, the first rectification application to rectify the order dated 31.08.2024 filed on 29.11.2024 became rejected vide order dated 13.12.2024. Thereafter, the petition made second rectification by filing yet another application on 15.03.2025, which came to be dismissed on 22.05.2025. The reason for dismissing the aforesaid order is reproduced below:

> *“**Findings:***
> *The tax payer failed to produce supporting documents and their detailed objections before passing the assessment order. Hence, I reject the application for rectification of order, filed under Sec.161 of the CGST Act-2017 and the TNGST Act-2017.”*

6. It is in this background, the petitioner approached the first respondent by way of an appeal on 20.08.2025, which has now culminated in the impugned order dated 25.10.2025.

7. The learned counsel for the petitioner would submit that the petitioner will establish the defence by filing the requisite documents before the first respondent and therefore, seeks for condonation of the delay in filing the appeal before the first respondent on 20.08.2025.

8. The learned counsel for the respondents on the other hand would submit that the appeal was filed long after the order in FORM GST DRC-07 was passed on 31.08.2024 and therefore, the indirect challenge to the order by

filing a rectification application and obtaining adverse order, cannot condoned the delay in filing the appeal.

9. Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondents and taking note of the fact that the petitioner has deposited 10% of the disputed tax amount at the time of filing the appeal on 20.08.2025 against the order dated 22.05.2025 (2nd rectification order) and taking note of the fact the observations made in the order dated 22.05.2025, the case is remitted back to the second Respondent to pass a fresh order 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.

10. Within such time, the Petitioner shall also file an additional reply together with all documents to substantiate the defence contained in the rectification applications dated 13.12.2024 and 22.05.2025 and also to the Show Cause Notice in GST DRC-01 dated 22.05.2024, which is culminated in the order dated 31.08.2024 to substantiate the case by treating the impugned Order dated 31.08.2024 as an addendum to the Show Cause Notice dated 22.05.2024.

11. 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.

12. 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.

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

14. 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

1.The Deputy Commissioner(ct)
O/o.The Appellate Deputy Commissioner (st), Gst Appeal, Erode And Salem Tiruppur-i, Tiruppur, Tamil Nadu.

2.The State Tax Officer
Perundurai Assessment Circle,
PerunduraiS.F.No.400/1,7,8 46 Pudur B village, Erode.-638 002

C.SARAVANAN J.

ab

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