IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 46024 of 2025
AND
WMP NO. 51336 OF 2025,WMP NO. 51337 OF 2025

1. Lakshmivel Mills Private Limited
Represented by its Director, Mr.
S.Sughanvel, 3/108, Mettupalayam,
Thuduppathi,Erode, Tamil Nadu
-638057

Petitioner(s)

Vs

1. The Deputy Commissioner (CT)
O/o. The Appellate Deputy

Comissioner (st) Gst Appeal, Erode
And Salem, Tiruppur-i, Tiruppur,
Tamilnadu.

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

Respondent(s)

PRAYER

call for the records on the files of the 1st Respondent herein in GSTIN/Temp ID/UIN 33AABCL1850B1Z7 against ARN AD330825061845S dated 25.10.2025 and quash the same

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

For Respondent: Mrs. P. Selvi
Government Advocate

ORDER

Mrs. P. Selvi, learned Government Advocate takes notice for the Respondents.

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 respondents.

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 petitioner 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 20.05.2024 for the tax period between April 2019 and March 2020. The petitioner 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 rectification application to rectify the order dated 31.08.2024 filed on 15.03.2025 became rejected vide order dated 22.05.2025 on the ground that the petitioner has failed to substantiate the same with proper documents.

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 respondents 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 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 20% 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 application dated 22.05.2025 and also to the Show Cause Notice in GST DRC-01 dated 20.05.2024, which 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 20.05.2024.

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
ab

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To

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O/o. The Appellate Deputy
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C.SARAVANAN J.

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