IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-11-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 46510 & 46513 of 2025
AND
WMP Nos. 51875, 51876, 51880 and 51881 of 2025

Tvl Sree Nanjammal Spinners
GSTIN 33ADEFS3748N1ZH,

Represented by its Partner Jaganathan,

3/631F, Pillaiappanpalayam PO,

Annur, Coimbatore 641 653.

..Petitioner in both W.Ps.

Vs

1. The Deputy Commissioner (ST) (FAC)
   GST Appeals, Commercial Tax office building,
   Dr. Balasundarm road,
   Coimbatore 641 018.

2. The State Tax Officer
   Annur Assessment Circle,
   Dr. Balasundaram Road,
   Coimbatore 641 018.

..Respondents in both W.Ps.

Prayer in W.P.No.46510/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference number ZD330324205978A/2018-19 dated 30.03.2024 issued by the 2nd Respondent and quash the same.

Prayer in W.P.No.46513/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order in bearing reference number MP.No.3480/2024 dated 22.01.2025 issued by the 1st Respondent and quash the same.

(In both W.Ps.)

For Petitioner(s): Mr.G.Derrick Sam

For Respondent(s): Mr.T.N.C.Kaushik,
Additional Government Pleader

COMMON ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondents in both Writ Petitions.

2.By this common order, both the Writ Petitions are 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 these Writ Petitions, the Petitioner has challenged the impugned order dated 30.03.2024 passed by the 2nd Respondent and order dated 22.01.2025 passed by the 1st Respondent/appellate authority. The Petitioner failed to respond to the notice in DRC-01 dated 27.01.2023 issued for the tax period 2018-19 and thus, suffered the impugned order dated 30.03.2024 bearing reference number ZD330324205978A/2018-19, which is impugned in W.P.No.46510 of 2025.

4.Aggrieved by the same, the Petitioner belatedly filed an appeal before the 1st Respondent on 03.08.2024, which has been rejected vide order dated 22.01.2025, impugned in W.P.No.46513 of 2025. The rejection of the appeal by the office of the 1st Respondent on 22.01.2025 cannot be found fault with as it is strictly in accordance with the limitation prescribed under Section 107 of the respective GST enactment. Therefore, the challenge to the aforesaid order dated 22.01.2025 has to fail and accordingly, W.P.No.46513 of 2025 is liable to be dismissed.

5.As far as the challenge in W.P.No.46510 of 2025 is concerned, the Court has taken consistent view in similar circumstances for a period of time which has been accepted by the Department. Following the above view, the case is remitted back to the Respondents to pass a fresh order subject to the Petitioner depositing 50% of the disputed tax as confirmed vide impugned order dated 30.03.2024 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 27.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 30.03.2024 as an addendum to the Show Cause Notice dated 27.12.2023.

7.At this stage, the learned counsel for the Petitioner submitted that the entire amount has been paid by the Petitioner on various dates.

8.Learned Additional Government Pleader counsel for the Respondents is however unable to confirm the same.

9.In case there has been any recovery or any amount paid by the Petitioner towards the tax liability is confirmed, the same shall be set off for the purpose of pre-deposit of 50% as ordered above.

10.In case the Petitioner complies with the above stipulations, the Respondents 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.

11.It is made clear that bank attachment 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.

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 Respondents shall give due notice to the Petitioner.

14.This Writ Petition in W.P.No.46510 of 2025 stands disposed of with the above observations and W.P.No.46513 of 2025 is dismissed. No costs. Connected Writ Miscellaneous Petitions are closed.

28-11-2025

Index: Yes/No (1/2)
Speaking/Non-speaking order
Neutral Citation: Yes/No

GSA

To

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   GST Appeals, Commercial Tax office building,
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   Annur Assessment Circle,
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C.SARAVANAN J.

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