IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46199 of 2025
and
W.M.P.No.51532 of 2025

M/s.K.Kuppuchamy ... Petitioner

Vs.

1.The State Tax Officer
Goods and Services Tax Department
Pongalur Circle
Tirupur – 641 604.

2. The State Tax Officers
Goods and Services Tax Department
Tirupur Intelligent Wing
5/147 AEPC Building, Kaikattipudhur
Tirupur – 641 654. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned double order by the 1st respondent in order ZD330824095412C dated August 13, 2024, and quash the same and may be pleased to direct the 1st respondent to initiate the refund of the tax amount already debited from the ITC within a timeframe set by this Court.

For Petitioner : Mr.M.Sivakumar
For Respondents : Mr.V.Prashanth Kiran,
Government Advocate

****

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate 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 Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No. ZD330824095412C dated August 13, 2024 of the 1st Respondent, which was preceded by a Show Cause Notice in GST

DRC-01 dated 09.12.2024 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 13.08.2024.

4. 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 24.11.2025.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back 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.

6. 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 09.12.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 13.08.2024 as an addendum to the Show Cause Notice dated 09.12.2024.

8. 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.

9. 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.

10. 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.

11. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

03.12.2025

nvi

Neutral Citations: Yes/No

To:

1.The State Tax Officer
Goods and Services Tax Department
Pongalur Circle
Tirupur – 641 604.

2. The State Tax Officers
Goods and Services Tax Department
Tirupur Intelligent Wing
5/147 AEPC Building, Kaikattipudhur
Tirupur – 641 654.

C.SARAVANAN, J.

nvi

W.P.No.46199 of 2025 and
W.M.P.No.51532 of 2025

03.12.2025