IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-11-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 46572 of 2025
and W.M.P.Nos.51951 & 51952 of 2025

TVL. Multi Packs and Prints
Rep. by its proprietor K. Sathishkumar,
Pillur Road, Pillaikalathur, Paramathi,
Namakkal, District 637207.

..Petitioner

Vs

1. The Assistant Commissioner (ST),
   Namakkal (Rural) Circle,
   Namakkal.

2. The Deputy Commissioner (CT),
   First Appellate Authority GST Appeal,
   Salem.

..Respondents

PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for records pertaining to the impugned order passed by the 1st Respondent vide his order in GST33HHMPS4523L1ZS/2021-22 dated 16.07.2024 and consequential order passed by the 2nd respondent vide his order in FORM GST APL-02 dated 23-05-2025 and quash the same.

For Petitioner(s): M/S. P.Arumugam

For Respondent(s): Ms.Amirthapoonkodi Dinakaran, Government Advocate

ORDER

Ms.Amirthapoonkodi Dinakaran, 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.The Petitioner is before this Court against the impugned order dated 23.05.2025 passed by the 2nd Respondent, whereby, the appeal filed by the Petitioner against impugned assessment order dated 16.07.2024 passed by the 1st Respondent was dismissed on the ground of limitation. The impugned assessment order is dated 16.07.2024, whereas the appeal was filed on 14.05.2025, long after the expiry of period of limitation filed under Section 107 of respective GST enactment.

4.Thus, the impugned order dated 23.05.2025 passed by the 2nd Respondent rejecting the Petitioner's appeal as time barred does not merit any interference in accordance with the law laid down by the Hon'ble Supreme Court of India in **Singh Enterprises** Vs. **Commissioner of Central Excise**,

Jamshedpur and others, reported in ***(2008) 3 SCC 70***. Therefore, to that extent, the Writ Petition is liable to be dismissed.

5.At the same time, it is noticed that the impugned assessment order dated 16.07.2025 was on account of the failure of the Petitioner to respond to the Show Cause Notice in DRC-01 dated 03.06.2023, inspite of the reminders on 17.05.2024 and 12.07.2024.

6.Following the consistent view taken in similar circumstances, 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.In case any recovery is said to have been made on 07.11.2025 from the GST ledger and from the Petitioner's bank account on 11.11.2025, the same shall be adjusted/set off for the purpose of pre-deposit of 50% as ordered above, subject to verification by the Respondents.

8.Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 03.06.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 16.07.2024 as an addendum to the Show Cause Notice dated 03.06.2023.

9.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.

10.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.

11.In case the Petitioner fails to comply with any of the stipulations, the Respondents 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.

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

28-11-2025

Index: Yes/No
Speaking/Non-speaking order
GSA

To

1. The Assistant Commissioner (ST)
   Namakkal (Rural) Circle,
   Namakkal.

2. The Deputy Commissioner (CT),
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   Salem.

C.SARAVANAN, J.

GSA

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