IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.47478 and 47488 of 2025
and
W.M.P.Nos.53009, 53010, 53019 and 53023 of 2025

1.Tvl.Sakthi Media Prints and Publications,
Rep by its Partner
E.Banumathi. ... Petitioner in W.P.No.47478 of 2025

2.Tvl.Sakthi Scanners Private Limited,
Rep by its Director
E.Banumathi. … Petitioner in W.P.No.47488 of 2025

Vs.

The State Tax Officer,
Royapettah Assessment Circle. ... Respondent in both W.Ps.

Prayer in W.P.No.47478 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the Respondent's Order dated 21.08.2024 with Ref.No.ZD330824189031H and quash the same.

Prayer in W.P.No.47488 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the Respondent's Order dated 21.08.2024 with Ref.No.ZD3308241808443 and quash the same.

For Petitioners (in both W.Ps)	:	Mr.Raghunandhan Sriram
For Respondent (in both W.Ps)	:	Mrs.P.Selvi Government Advocate

COMMON ORDER

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

2. By this common order, both these Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioners and the learned Government Advocate for the Respondent.

3. In these Writ Petitions, the Petitioner has challenged the impugned Orders both dated 21.08.2024 passed in GST DRC – 07 for the tax period 2019 – 2020 respectively which was preceded by Show Cause Notices in GST DRC – 01 dated 23.05.2024 and 21.05.2024 to which the Petitioner filed reply respectively pursuant to which the impugned orders were passed .

4. These Writ Petitions have been filed long after the Petitioner's application filed on 10.11.2024 against the aforesaid impugned orders under Section 161 of the respective GST enactments were rejected by two separate orders dated 08.03.2025.

5. 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 26.11.2025.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication

7. Following the consisting view taken by this Court under similar circumstances, liberty is granted to the Petitioners to file an appeal before the Appellate Authority subject to the Petitioners depositing 50% of the disputed tax confirmed by each of the impugned ordes in cash or 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.

8. In case the Petitioners files such an appeal, the Appellate Authority shall dispose of the appeal on merits without further reference to the limitation on its own turn. Subject to the Petitioners 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 Petitioners depositing 50% of the disputed tax as ordered above and the Petitioners not being in arrears of any other amount barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, the 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 Respondent shall give due notice to the Petitioner.

12. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

15.12.2025

Neutral Citation: Yes / No

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<u>To</u>:

The State Tax Officer,
Royapettah Assessment Circle.

C.SARAVANAN, J.

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and
W.M.P.Nos.53009, 53010, 53019 and 53023 of 2025

15.12.2025