



W.P.Nos.47758 of 2025 etc., batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.47758, 47761, 47773, 47786 and 47794 of 2025

and

W.M.P.Nos.53326, 53328, 53331, 53332, 53337, 53338, 53350, 53355,
53357 and 53360 of 2025

Tvl Visalaatchi Food India Private limited,
Represented by its Managing Director,
B.Devarajan.

... Petitioner in both W.Ps.

Vs.

1.The Deputy Commissioner (CT),
O/o.Deputy Commissioner GST Appeals,
Erode,
No.161, Commercial Taxes Building,
2nd Floor, Brough Road,
Erode – 638 001.

2.The Assistant Commissioner (ST),
Krishnagiri II Circle.

... Respondents in both W.Ps.

Prayer in W.P.No.47758 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned order of the 1st Respondent in Reference No.ZD330425055703J dated 05.04.2025 quash the same and consequently direct the 1st Respondent to number the appeal filed against the Assessment Order in Form GST DRC – 07 dated 19.12.2023 together with summary of



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the order in Reference No.ZD331223144497H dated 20.12.2023 for the Assessment Year 2017 – 2018.

Prayer in W.P.No.47761 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned order of the 1st Respondent in Reference No.ZD330425050271V dated 04.04.2025 quash the same and consequently direct the 1st Respondent to number the appeal filed against the Assessment Order in Form GST DRC – 07 together with the summary of the order in Reference No.ZD330724084948S all dated 06.07.2024 for the Assessment Year 2018 – 2019.

Prayer in W.P.No.47773 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned order of the 1st Respondent in Reference No.ZD3304250499736 dated 04.04.2025 quash the same and consequently direct the 1st Respondent to number the appeal filed against the Assessment Order in Form GST DRC – 07 dated 14.03.2024 together with the summary of the order in Reference No.ZD330324084703I dated 15.03.2024 for the Assessment Year 2018 – 2019.

Prayer in W.P.No.47786 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned order of the 1st Respondent in Reference No.ZD3304250500115 dated 04.04.2025 quash the same and consequently direct the 1st Respondent to number the appeal filed against the Assessment Order in Form GST DRC – 07 dated 14.03.2024 together with the summary



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of the order in Reference No.ZD3303240848549 dated 15.03.2024 for the Assessment Year 2018 – 2019.

Prayer in W.P.No.47794 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned order of the 1st Respondent in Reference No.ZD330425050224U dated 04.04.2025 quash the same and consequently direct the 1st Respondent to number the appeal filed against the Assessment Order in Form GST DRC – 07 together with the summary of the order in Reference No.ZD3307240849721 all dated 06.07.2024 for the Assessment Year 2017 – 2018.

For Petitioner : Mr.M.Hariharan
(in all W.Ps)

For Respondents : Ms.Amirtha Poonkodi Dinakaran
(in all W.Ps) Government Advocate

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government advocate takes notice for the Respondents.

2. These Writ Petitions are 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.



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3. In these Writ Petitions, the Petitioner has challenged the respective impugned orders all dated 04.04.2025 except Writ Petition in W.P.No.47758 of 2025, wherein, order has been passed on 05.04.2025.

4. By the impugned order, the appeal filed by the Petitioner have been rejected by the office of the 1st respondent on the ground that the Petitioner has not enclosed copies of the appeal memo. However, the impugned order records that the Petitioner has pre-deposited 10% of the disputed tax.

5. It is also noticed that the appeals have been filed either within time or within the condonable period of limitation. No serious objections can be entertained, as the Petitioner has failed to file the appeal memo along with the Form GST APL – 01.

6. Considering the same, the impugned orders are quashed and the cases are remitted back to the 1st Respondent to pass a fresh order subject to the Petitioner complying with the procedural requirement within a period of thirty days from the date of receipt of a copy of this order.



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7. 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.

8. 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.

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

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

11.12.2025

Neutral Citation: Yes / No
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- To
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