IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47593 of 2025
and
W.M.P.Nos.53107, 53108 and 53110 of 2025

M/s. Vanaparvathi Department Store,
Rep. By its Proprietor – Vetri Kumar Mohan,
76-B, Nehru Veethi, Kariya Kaliyamman Kovil Road,
15, Velampalayam, Tirupur,
Tamil Nadu – 641 752. ... Petitioner

Vs.

State Tax Officer,
Office of the Commercial Tax Officer,
Gandhi Nagar, Tirupur,
Tamil Nadu. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records relating the impugned proceedings passed by the Respondent in the impugned order Ref No.33AXUPM7556L1ZL/2017-2018 dated 30.12.2023 along with consequential order vide FORM GST DRC – 07 bearing Ref No.ZD331223277798Z dated 30.12.2023 for the financial period 2017-2018, to quash the same and further direct the respondent to permit the petitioner to file an application in Waiver / Amnesty scheme under Section 128A of the act.

For Petitioner : Mrs.R.Hemalatha

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the order dated 30.12.2023 in DRC - 07 passed under Section 73 of the respective GST Enactments by the respondent. The impugned is an exparte order, as the petitioner failed to respond to the Show Cause Notice in Form GST DRC – 01 dated 25.09.2023 which preceded the impugned order.

4. The petitioner filed a statutory appeal against the impugned order within the prescribed time on 25.03.2024. However, the petitioner subsequently

withdrew the said appeal on 28.03.2025 along with payment of interest, with a view to settle the matter under the GST amnesty scheme provided under Section 128 A of the respective GST Enactments.

5. It is further stated that after withdrawal of the appeal and payment of the tax amount, the petitioner failed to file the appropriate application for amnesty under Section 128A of the respective GST Enactments read with **Notification No.21 of 2024 - Central Tax (Rate)** dated **08.10.2024.**

6. The learned counsel for the petitioner would submit that the petitioner may either be granted liberty to pursue the appeal or, in the alternative, the matter may be remitted back to the respondents to enable the petitioner to file a reply to the Show Cause Notice in Form GST DRC – 01 dated 25.09.2023.

7. The petitioner further submits that the entire disputed tax amount has already been paid by the petitioner on 28.03.2025.

8. Considering the same, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner filing a consolidated reply to the Show Cause Notice in Form GST DRC-01 dated 25.09.2023 together with

requisite documents to substantiate the case by treating the impugned Order dated 30.12.2023 as an addendum to the Show Cause Notice dated 25.09.2023 within a period of thirty (30) days from the date of receipt of a copy of this order.

9. In case the Petitioner complies with the above stipulation, the Respondent shall proceed to pass a fresh order 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 raised/vacated.

10. In case the Petitioner fails to comply with any of the stipulation, 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. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

04.12.2025

Index : Yes/No
Neutral Citation : Yes/No

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To:

State Tax Officer,
Office of the Commercial Tax Officer,
Gandhi Nagar, Tirupur,
Tamil Nadu.

C.SARAVANAN, J.

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