IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47935 of 2025
and
W.M.P.Nos.53525 and 53527 of 2025

Nandhini Ginning Factory
represented by its Proprietorship, Arunachalam,
Semmalai,
No.4/68-2, Poovanur, Konganapuram,
Salem District 637 103 . ...Petitioner

Vs.

The Assistant Commissioner,
Sankari Assessment Circle,
Office of the Assistant Commissioner (State Taxes)
1st Floor, Tiruchengode Road, RDO Office Complex,
Sankari – 637 301 ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the respondent demand order made in Reference No:ZD330525347266C dated 31.05.2025 and quash the same and consequently direct the respondent to give an opportunity of personal hearing and pass orders.

For Petitioner : Mr.P. Suresh Babu

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

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

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 Additional Government Pleader for the Respondent.

3. In this writ petition, the petitioner has challenged the order dated 31.05.2025 in Form Gst Drc-07 for the tax period 2018-2019 which preceded the Show Cause Notice in DRC-01 dated 17.10.2024 to which the petitioner replied on 25.11.2025 in Form GST DRC-06, pursuant to which the impugned order was passed by the respondent.

4. Therefore, the relief sought for by this petitioner in this writ petitioner cannot be granted. However at best liberty can be granted to the petitioner to file a Statutory Appeal under Section 107 of the respective GST enactments against the impugned order as the prescribed period of limitation to file such an appeal has expired.

4. Following the consistent view taken under similar circumstances, this writ petition is disposed of by granting liberty to the petitioner to file a Statutory Appeal against the impugned order subject to the petitioner depositing 2**5%** of the disputed tax within a period of thirty (30) days from the date of receipt of a copy of this order.

5. In case the Petitioner complies with the above stipulations and files such an appeal, the Appellate Authority shall dispose of the Appeal on merits and in accordance with law as expeditiously as possible without reference to limitation.

6.In case the Petitioner fails to comply with any of the stipulations and 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.

7. This Writ Petition stand disposed of with the above liberty. Consequently, connected miscellaneous petitions are closed. No costs.

08.12.2025

smn
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/Nosmn

To:

The Assistant Commissioner,
Sankari Assessment Circle,
Office of the Assistant Commissioner (State Taxes)
1st Floor, Tiruchengode Road, RDO Office Complex,
Sankari – 637 301

C.SARAVANAN, J.

smn

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