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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48027 of 2025
and
W.M.P.Nos.53631and 53633 of 2025

Ponnuvel Vijayakumar
Sole Proprietor of Tvl.Amman Traders,
82G, Kattuvalavu South Street, Bhavani Main Road,
Edappadi Post and Taluk, Salem,
Tamil Nadu-673 101. ... Petitioner

Vs.

The Commercial Tax Officer,
Office of the State Tax Office,
Edappadi Assessment Circle,
60A – SMVT Nagar, Salem Main Road,
Vellandivalasu, Edappadi,
Tamil Nadu-637 105. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in Reference No.ZD3302251441403 dated 15.02.2025 under Section 73 of the TNGST

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Act, 2017 along with a summary of the order dated 15.02.2025 in Reference No.ZD3302251441403 on the file of the Respondent relating to F.Y.2020-21 and quash the same.

For Petitioner	:	Ms.N.Janani
For Respondent	:	Mrs.K.Vasanthamala Special Government Pleader

ORDER

Mrs.K.Vasanthamala, learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No.ZD3302251441403, dated 15.02.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01

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dated 25.11.2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 15.02.2025.

4. 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 05.12.2025.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to

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pass a fresh order subject to the Petitioner depositing 25% 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 15.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

8. In case the Petitioner complies with the above stipulations, the 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.

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9. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears 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. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

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ssn

To:

The Commercial Tax Officer,
Office of the State Tax Office,
Edappadi Assessment Circle,
60A – SMVT Nagar, Salem Main Road,
Vellandivalasu, Edappadi,
Tamil Nadu-637 105.

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C.SARAVANAN, J.,

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