IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48070 of 2025
and
W.M.P.No.53723 & 53724 of 2025

M/s. S.S.R And Co.
Represented by its Partner Mr. S. Saravanan,
No.15, Karavalasu, Vazhaithottam PO,
Sivagiri, Erode,
Tamilnadu – 638 109.
GSTIN: 33ADBFS7049D1Z9 ... Petitioner

Vs.

The Deputy State Tax Officer,
Office of the Deputy Commercial Tax Officer,
Kodumudi Assessment Circle, Karur-1,
Kodumudi, Karur,
Erode, Tamil Nadu. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent herein in its Impugned Order in GSTIN: 33ADBFS7049D1Z9/2022-2023 dated 29.02.2024 along with the Consequential Order in Form DRC-07 bearing Ref No: ZD330224188543F dated 29.02.2024, for the tax period 2022-23, and quash the same.

For Petitioner : M/s. R. Hemalatha

For Respondent : Mrs. K. Vasanthamala
Government Advocate

ORDER

Mrs. K. Vasanthamala, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 29.02.2024 along with the consequential Order dated 29.02.2024 issued for the tax period 2022-2023.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 15.11.2023 has been confirmed, as the petitioner failed to respond to the aforesaid show cause notice, despite three reminders.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments, against the impugned order has already expired. The present writ petition has been filed only on 04.12.2025.

6. 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.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the respondent to pass a fresh order on merits subject to the petitioner depositing 50% 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.

8. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 15.11.2023 together with requisite documents to substantiate the case by treating the impugned Order dated

29.02.2024 as an addendum to the Show Cause Notice dated 15.11.2023.

9. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh 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. It is needless to state that, before passing any such order, the petitioner shall be heard.

10. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the impugned order.

12. 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.

13. Accordingly, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

09.12.2025

raja

Neutral Citation : Yes / No

To

The Deputy State Tax Officer,
Office of the Deputy Commercial Tax Officer,
Kodumudi Assessment Circle, Karur-1,
Kodumudi, Karur,
Erode, Tamil Nadu.

C.SARAVANAN, J.

raja

W.P.No.48070 of 2025

09.12.2025