



W.P.No.49243 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49243 of 2025

and

W.M.P.Nos.55012 and 55015 of 2025

Palaniappan Porenannan

... Petitioner

Vs.

The Commercial Tax Officer,
Mettur Assessment Circle,
6-1-182, Sakthi Nagar,
Raman Nagar Post,
Salem Main Road,
Mettur Dam – 636 404.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in Reference No.ZD330225144782J dated 15.02.2025 under Section 73 of the TNGST Act, 2017 along with a summary of the order dated 15.02.2025 in Reference No.ZD330225144782J on the file of the Respondent relating to the Financial Year 2020-2021 and quash the same.

For Petitioner : Ms.N.Janani
For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice
for the Respondent.



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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.ZD330225144782J (GSTIN: 33AMYPP9694D1Z6/2020-2021) dated 15.02.2025 along with consequential summary of the Order in Form GST DRC-07 dated 15.02.2025 of the Respondent, which were preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 wherein the Petitioner was also called upon to file a reply by 24.12.2024.

4. The Petitioner was also issued with Reminder on 11.01.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 20.01.2025. Thus, the impugned Order has been passed.



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5. 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 12.12.2025.

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 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.

8. 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.



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9. 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.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 25% 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.

11. 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.

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



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13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

16.12.2025
(2/2)

Neutral Citation : Yes / No

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To:

The Commercial Tax Officer,
Mettur Assessment Circle,
6-1-182, Sakthi Nagar,
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Salem Main Road,
Mettur Dam – 636 404.



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C.SARAVANAN, J.

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