IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 49576 of 2025
and
WMP.Nos.55415 & 55416 of 2025

Tvl Lakshmi Communication
Represented by its Managing Partner,
Kumar Venkatesh.R, Aged 52 years 7/1-133, RMP Complex, Raman Nagar Post, Mettur Dam-3, Salem,Tamil Nadu- 636403 ... Petitioner

Vs

Deputy Commercial Tax Officer
Mettur Assessment Circle, Salem -II, 6-1- 182 sakthi Nagar, Raman Nagar Post Salem Main Road, Mettur Dam- 636 404.Tamil Nadu. ... Respondent

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India to calling for the records in Reference No. ZD330225130169P dated 13.02.2025 u/s.73 of the TNGST Act, 2017 along with the summary of the order dated 13.02.2025 bearing Reference No.ZD330225130169P on the file of the Respondent relating to F.Y.2020-21 and quash the same.

For Petitioner: Ms. Janani.N

For Respondent: Mr.V.Prashanth Kiran, GA

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate (Tax) 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 13.02.2025 in Form GST DRC-07 passed for the tax period 2020-2021, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 24.11.2024 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 13.02.2025.

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 16.12.2025.

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 impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits, 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 DRC-01 dated 24.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 13.02.2025 as an addendum to the Show Cause Notice dated 24.11.2024.

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.

9. It is made clear that bank attachment shall be lifted subject to the petitioner depositing of 25% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount barring the amount demanded under the impugned Order.

C.SARAVANAN.J

gv

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. Connected Writ Miscellaneous Petition is closed.

18-12-2025
(2/2)

Neutral Citation: Yes/No
gv

To
Deputy Commercial Tax Officer
Mettur Assessment Circle, Salem -II,
6-1- 182 sakthi Nagar, Raman Nagar Post
Salem Main Road, Mettur Dam- 636 404.
Tamil Nadu.

W.P.No.49576 of 2025