IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.12.2025

CORAM:

THE HONOURABLE MR. JUSTICE **C.SARAVANAN**

W.P.No.49926 of 2025
and
W.M.P.Nos.55803 and 55806 of 2025

Tvl.Kings Travels,
Rep. by its Proprietor,
Palanisamy Mathankumar,
No.Senthampalayam,
Mugasi Pidariyuur,
Perundurai TK,
Erode-638051. ... Petitioner

-Vs-

1. The State Tax Officer (ST),
Chennimalai Assessment Circle,
Integrated New Commercial Taxes Building,
3rd floor, S.F.No.400/1,7,8,
46, Pudhur, B-Village,
Erode-638 002.

2. The Deputy Commissioner (ST)(GST),
Appeal Erode and Salem,
Integrated New Commercial Taxes Building,
3rd Floor, SF No.400/1,7,8,
No.46, Pudhur B-Village,
Erode-638002. ... Respondents

Prayer : Writ Petition filed under Article 226 of Constitution of India praying for the issuance of a Writ of Certiorari, call for the records of the first respondent in GSTIN:33BDIPM2843P1Z5/2022-2023 Dated.21.05.2025 and order of rejection of appeal by 2nd respondent in Reference No. ZD3310252731020 Dated. 25.10.2025 and quash the same.

For Petitioner : Mr.V.Janarthanan
For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 21.05.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 12.11.2024 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 21.05.2025.

4. It is noticed that the Petitioner's appeal dated 19.09.2025 against the impugned order dated 21.05.2025 has already been rejected by the 2nd

Respondent on the ground the Petitioner failed to file a Delay Condonation Petition.

5. It is further noticed that the Petitioner has already pre-deposit 10% of disputed tax at the time of filing an aforesaid appeal dated 19.09.2025.

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 ***15% of the disputed tax, over and above 10% of disputed tax pre-deposited at the time of filing of an appeal on 19.09.2025,*** in cash or 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 Form DRC-01 dated 12.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.05.2025 as an addendum to the Show Cause Notice dated 12.11.2024.

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 **15% of disputed tax as ordered above** and Petitioner not being in arrears of any other amount demanded for any other tax period 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.

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

19.12.2025
(2/2)

Internet: Yes
Neutral Citation: Yes/No
gv

To

1. The State Tax Officer (ST),
   Chennimalai Assessment Circle,
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   46, Pudhur, B-Village,
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   No.46, Pudhur B-Village,
   Erode-638002.

C.SARAVANAN. J,
gv

W.P.No.49926 of 2025

19.12.2025
(2/2)