



W.P.(MD) No.17045 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 25.06.2025

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THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD)No.17045 of 2025

and

W.M.P.(MD) Nos.12940 and 12941 of 2025

Tvl.Altec Fabricators,
Represented by its Partner,
K.Ramesh,
D9, 10, Developed Plot Estate,
Thavakudi, Tiruchurappalli,
Tamil Nadu – 620 015.

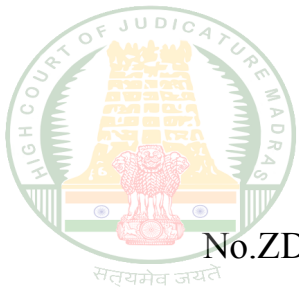
... Petitioner

Vs.

- 1.The Assistant Commissioner,
Thiruverumbur Assessment Circle,
Tamil Nadu.
- 2.The Appellate Deputy Commissioner (ST),
Goods and Service Tax,
Trichy and Vellore Division,
2nd Main Road, Ponnagar, Trichy – 1.
- 3.The Branch Manager,
Canara Bank, Cantonment 21,
Madurai Road, Trichy – 620008.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order in Form GST DRC-07 bearing Reference



W.P.(MD) No.17045 of 2025

No.ZD330824285003J dated 30.08.2024, along with detailed order bearing GSTIN 33AABFA0407E1ZF/2019-20 dated 22.08.2024 passed by the first respondent and quash the same.

For Petitioner : M/s.N.Asmitha

For R1 & R2 : Mr.J.K.Jayaselan
Government Advocate

ORDER

Mr.J.K.Jayaselan, learned Government Advocate takes notice for the respondents 1 and 2.

2. The petitioner is before this Court against the impugned order, dated 30.08.2024, passed under Section 73 of the respective Goods and Services Tax Enactments, 2017. The impugned order has proceeded with show cause notice issued in Form GST DRC 01, dated 27.05.2024, which was not replied by the petitioner. The petitioner filed an appeal before the Appellate Commissioner belatedly, which came to be dismissed vide order dated 20.05.2025 on the grounds of delay and on account of the failure on part of the petitioner to pre-deposit the amount required under Section 107 of the respective Goods and Services Tax Act. The petitioner has now approached this Court to quash the impugned assessment order, dated 30.08.2024, long after the dismissal of the appeal on 20.05.2025.



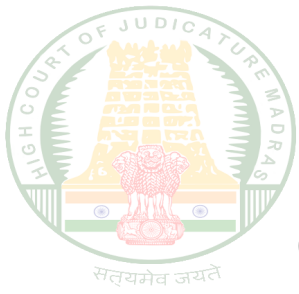
W.P.(MD) No.17045 of 2025

WEB COPY

3. The learned counsel for the petitioner submits that against the confirmed demand of Rs.5,23,09,082/-, the petitioner has already pre-deposited a sum of Rs.22,45,545/-, which is approximately less than 5% of the disputed tax. It is submitted that the petitioner may be permitted to explain the case subject to payment of another 5% of the disputed tax.

4. The learned Government Advocate for the respondents 1 and 2 submits that the present writ petition is devoid of merits and is liable to be dismissed on the ground of laches, as the petitioner has slept over his rights by not filing this writ petition at an earlier point of time and by filing the appeal without pre-deposit as mandate under Section 107 of the respective Goods and Services Tax enactments.

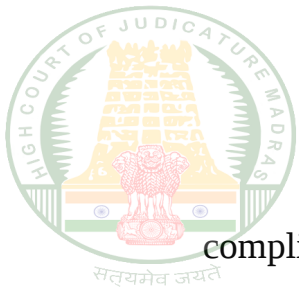
5. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Government Advocate for the respondents 1 and 2.



W.P.(MD) No.17045 of 2025

6. A challenge to the impugned order at this distant point of time on merits or on the account of violation of principles of natural justice cannot be countenanced. Therefore, it is liable to be rejected. However, under similar circumstances, this Court has come to rescue the persons like the petitioner by putting such persons on terms. I find no reasons to take a different stand.

7. Therefore the petitioner is directed to deposit 25% of the disputed tax of Rs.5,23,09,082/- within a period of six months from the date of receipt of a copy of this order. Subject to payment of the aforesaid amount within such time, the impugned order shall stands quashed. However, the petitioner shall file a detailed reply to the show cause notice by treating the impugned order dated 30.08.2024 as addendum to the aforesaid notice issued in Form GST DRC 01 within a period of 30 days from the date of receipt of a copy of this order. It is made clear that in case the petitioner fails to comply with the above conditions within the stipulated time, it shall be deemed that the writ petition stands dismissed and the respondents are at liberty to proceed against the petitioner to recover the tax. The amount already paid by the petitioner shall be adjusted to the amount of 25% of the disputed tax. In case the petitioner



W.P.(MD) No.17045 of 2025

complies with the above conditions, the respondents are directed to pass fresh orders on merits and in accordance with law after hearing the petitioner.

8. The writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

25.06.2025

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Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes/No

Speaking Order / Non-Speaking Order

To

- 1.The Assistant Commissioner,
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Tamil Nadu.
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W.P.(MD) No.17045 of 2025

C.SARAVANAN, J.

Sn

W.P.(MD) No.17045 of 2025

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