BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **15.07.2025**

CORAM:

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

W.P.(MD) No.19145 of 2025
and
W.M.P.(MD) Nos.14711 and 14713 of 2025

Tvl.Sastha Rice Mill,
represented by its Partner,
M.Senthil Kumar ... Petitioner

/vs./

The State Tax Officer,
Thirupparankundram Assessment Circle,
Madurai. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in GSTIN. 33ABJFS4091B1ZD/2020-21 dated 27.02.2025 uploaded in the portal in Form GST DRC-07 reference number ZD330225283163N, dated 27.02.2025, quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections with supporting documents.

For Petitioner : Mr.A.Chandra Sekaran

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondent.

2.The petitioner is before this Court against the impugned order, dated 27.02.2025, passed under Section 73 of the respective GST enactment, 2017.

3.The impugned order has preceded a notice in DRC 01, dated 25.11.2024. It appears that even before the issuance of notice, the petitioner has paid a sum of Rs.1,92,276/- on 18.08.2021. The total demand confirmed is Rs.10,38,162/- towards tax. Together with interest, penalty and the late fee, the amount due from the petitioner is about Rs.19,21,825/-.

4.The petitioner should have filed an appeal before the appellate authority under Section 107 of the Act by 26.04.2025 and with an application to condone the delay by 26.06.2025. However, the petitioner has slept over the right and has now approached this Court, after the respondents issued the attachment notice, attaching the petitioner's bank account, vide DRC-13 dated 03.06.2025. It appears that the petitioner's bank account has also been attached thereafter on 27.06.2025.

5.The learned counsel for the petitioner submits that the petitioner was unaware of the order that was passed and posted in the web portal.

6.Having considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent, this Court is inclined to permit the petitioner to file a statutory appeal within a period of 15 days from the date of receipt of a copy of this order, subject to the petitioner complying with the requirements of Section 107 of the Act, insofar as pre-deposit is concerned.

7.In case, the petitioner files such an appeal within such time together with pre-deposit as is required on the disputed tax of Rs.10,38,162/-, the appellate Commissioner shall entertain the appeal and dispose of the same on merits without reference to limitation.

8.In the said proceedings, it is open for the petitioner to canvass that the petitioner has already paid a sum of Rs.1,90,276/- as early as on 18.08.2021.

9.With such liberty, the Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
mm

15.07.2025

To

The State Tax Officer,
Thirupparankundram Assessment Circle,
Madurai.

C.SARAVANAN, J.

mm

W.P.(MD) No.19145 of 2025

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