BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.20458 of 2025
and
W.M.P(MD)Nos.15846 and 15847 of 2025

Tvl.Balakrishnan & Co-Arull Ayyanar Rice Mill,
Represented by its Proprietor,
B.Sivakumar,
No.43/2A3, NA, Rajaman Nagar,
Chinthamani Road,
Madurai 625009. ... Petitioner

Vs.

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

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in GSTIN - 33BOLPS7406G1ZR/2020-2021 dated 27.02.2025 uploaded in the portal in Form GST DRC-07 reference number ZD330225282129G, 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.Chandrasekaran

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

ORDER

The petitioner has challenged the impugned order dated 27.02.2025 passed for the tax period April 2020-March 2021 under the provisions of the respective Goods and Services Tax enactments.

2. The impugned order has preceded a notice in Form GST DRC 01 dated 25.11.2024, to which the petitioner has submitted replies on 31.01.2025, 04.02.2025 and 26.02.2025 and thus, speaking order has been passed considering the aforesaid replies. According to the petitioner, certain aspects of the petitioner's reply have not been considered.

3. The learned counsel for the petitioner submits that the petitioner would like to work out the remedy before the appellate forum under Section 107 of the respective Goods and Services Tax enactments.

4. The learned Additional Government Pleader for the respondent submits that the appeal at this distant point of time is impermissible, as the

condonable period for the filing of appeal expired on 26.06.2025. Therefore, the petitioner is without any statutory remedy and the writ petition is liable to be dismissed.

5. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

6. This Court is of the view that the writ petition challenging the impugned order is liable to be dismissed, as there are no procedural irregularities in the decision making process. The request of the petitioner for liberty to file an appeal cannot be considered in terms of the decision of the Hon'ble Supreme Court in the case of of ***Singh Enterprises Vs CCE*** reported in ***(2008) 3 SCC 70*** and in the case of ***CCE and Customs Vs.Hongo India (P) Limited*** reported in ***(2009) 5 SCC 791,*** which has been repeatedly followed by this Court.

7. Considering the fact that the petitioner may have a case to interfere with the impugned order and considering the fact that there is a marginal delay of 28 days in approaching this Court, liberty is granted to the petitioner

to file an appeal within a period of 15 days from the date of receipt of a copy of this order.

8. *Since there has been a delay beyond the condonable period, the petitioner is directed to pay a sum of Rs.5,000/- to the Women Advocate Association (WAA) (Account No.770357420, Indian Bank, Madurai Bench High Court Branch) as costs. In case the petitioner complies with the same and file a memo together with the appeal before the Appellate Commissioner within such time, the appellate Commissioner shall the number the appeal and dispose of the same on merits and in accordance with law on its turn subject to the petitioner pre-depositing the mandate predeposit as contemplated under Section 107 of the respective Goods and Services Tax Enactments, 2017.*

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

28.07.2025

NCC : Yes / No
Index : Yes / No

Internet : Yes / No
sn

To

The State Tax Officer,
Thirupparankundram Assessment Circle,
Madurai.

C.SARAVANAN, J.

sn

W.P(MD).No.20458 of 2025

28.07.2025