BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.21216 of 2025
and
W.M.P.(MD)No.16378 of 2025

Tvl. Nesta,
Rep. by its Proprietor,
Sathesh Kumar, S/o.Inasu,
Nesta No.27, Anugraha Villa,
Jaya Nagar Extension,
Ramachandra Nagar,
Karumandapam,
Trichy – 620 010. ... Petitioner

-vs-

1.The Appellate Deputy Commissioner (ST),
Goods and Service Tax,
Trichy - 1.

2.The Assistant Commissioner (ST),
Srirangam Assessment Circle,
Municipal Colony, Moola Thoppu,
Srirangam, Trichy – 6. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the second respondent vide Reference No.

33BAGPS9535M1Z2/2020-21 dated 21.02.2025 and quash the same as unconstitutional.

For Petitioner	:	Mr.J.Sivaram
For Respondents	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Government Advocate for the respondents.

2. In this Writ Petition, the petitioner has challenged the impugned order passed by the second respondent dated 21.02.2025, relating to the tax period 2020 - 2021.

3. The impugned order was preceded by a show cause notice in Form DRC-01 dated 26.11.2024, to which the petitioner submitted a representation requesting two weeks' time to file a reply.

4. It is the case of the petitioner that despite seeking an extension of time, the impugned order was passed without affording any further opportunity of personal hearing. Hence, the petitioner seeks to quash the impugned order on this ground.

5. Per contra, the learned Government Advocate for the respondents submits that the petitioner was issued with the show cause notice in Form DRC-01 dated 26.11.2024, followed by reminders on 16.12.2024, 30.12.2024, 08.01.2025 and 14.02.2025. It is further submitted that even after a final opportunity was extended on 14.02.2025, the petitioner failed to submit any reply, and thus, the impugned order dated 21.02.2025 came to be passed.

6. The learned Government Advocate for the respondents also contend that the petitioner had an alternative remedy by way of an appeal under Section 107 of the respective GST enactments, which was not availed either within the prescribed time or within the condonable delay period and thus, the Writ Petition is not maintainable.

7. Having considered the rival submissions and the peculiar facts of the case, this Court is inclined to come to the partial rescue of the petitioner by setting aside the impugned order, subject to terms.

8. Accordingly, the impugned order dated 21.02.2025 is quashed, subject to the following conditions:-

(i) The petitioner shall deposit 25% of the disputed tax amount in cash through the electronic cash ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

(ii) The petitioner shall also file a detailed reply to the show cause notice in Form DRC-01 dated 26.11.2024, within the same period, treating the impugned order dated 21.02.2025 as an addendum to the said notice.

(iii) Upon compliance with the above conditions, the second respondent shall pass a fresh order on merits, after affording an opportunity of hearing to the petitioner, within a further period of three (3) months from the date of receipt of the reply.

(iv) In the event of non-compliance with the above stipulations, it shall be open to the respondents to proceed further against the petitioner and the Writ

Petition shall be deemed to have been dismissed *in limine* without further reference to this Court.

9. The Writ Petition stands disposed of with the above observation. No costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No **04.08.2025**
Index : Yes / No
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To:-

1.The Appellate Deputy Commissioner (ST),
Goods and Service Tax,
Trichy - 1.

2.The Assistant Commissioner (ST),
Srirangam Assessment Circle,
Municipal Colony, Moola Thoppu,
Srirangam, Trichy – 6.

C.SARAVANAN, J.

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