BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.21798 of 2025
and
W.M.P(MD) No.16870 of 2025

K.Pandian ... Petitioner

Vs.

The State Tax Officer,
Tirupathur Assessment Circle,
Commercial Tax Building,
Tirupathur. ...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in the impugned Order in DRC-07 Ref No.ZD330225059473I dated 06.02.2025 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

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

ORDER

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

2. The petitioner has approached this Court challenging the impugned order, dated 06.02.2025, passed in respect of the tax period 2020–2021. The said order was preceded by the issuance of a notice in DRC-01 dated 23.11.2024, to which the petitioner submitted his response in DRC-06 on 13.12.2024 and again on 31.01.2025. The impugned order also records that the petitioner was afforded an opportunity of personal hearing.

3. Now, the petitioner has approached this Court by filing the present Writ Petition on 01.08.2025, after the expiry of the limitation prescribed for filing the statutory appeal, and beyond the condonable period under Section 107 of the respective GST Act.

4. The learned counsel for the petitioner would submit that, if liberty is granted to file an appeal, the petitioner may still be in a position to avail some marginal support before the Appellate Authority.

5. On the other hand, the learned Additional Public Prosecutor would place the reliance on the decisions made by the Hon'ble Supreme Court in ***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.***

6. The plea of the petitioner that he had failed to notice the posting of the impugned order on the web portal appears to be plausible.

7. Considering the fact that the petitioner may have a case on merits to challenge the demand raised under the impugned order dated 06.02.2025, and in order to balance the interest of both the petitioner and the respondent, this Court is inclined to grant liberty to the petitioner to file a statutory appeal within a period of fifteen (15) days from the date of receipt of a copy of this order, subject to the condition that the petitioner shall deposit an additional 15% over and above the 10% of the disputed tax already required under Section 107 of the

respective GST Act.

8. With the above direction, this Writ Petition is disposed of. Consequently, connected Miscellaneous Petition is closed. No costs.

08.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

Indu

To

The State Tax Officer,
Tirupathur Assessment Circle,
Commercial Tax Building,
Tirupathur.

C.SARAVANAN, J.

Indu

W.P(MD) No.21798 of 2025

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