BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.23263 of 2025
and
W.M.P(MD)No.18283 of 2025

Tvl.Sri Thirumurugan Agro Tech,
Represented by its Proprietor,
A.Senthil Kumar,
S/o.Arumugam,
No.286/2, Sri Ramakrishna Nagar,
Dindigul – 624 004. ... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai - 600 005.

2.The Deputy State Tax Officer – 2,
Dindigul Rural Assessment Circle,
Commercial Taxes Building,
Sub-Collector's Office Road,
Dindigul - 624 001. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for records pertaining to impugned order of the second respondent in Reference No. ZD330225154005X/2020-21 dated 17.02.2025 and quash the same.

For Petitioner : Mr.B.Rooban

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

ORDER

This writ petition has been filed challenging the impugned order dated 17.02.2025 passed for the tax period April 2020-March 2021.

2. The petitioner has slept over the rights pursuant to the impugned order dated 17.02.2025. However, the impugned order was preceded by a show cause notice in Form GST DRC 01 dated 25.11.2024.

3. The records reveal that the petitioner did not submit a reply to the show cause notice dated 25.11.2024. However, post facto the petitioner has filed a reply, which was taken note of and the same was not accepted.

4. The case of the petitioner is that the impugned order has mererly discussed only the issue arising out of excess claim of IGST in GSTR 10, late

fee liability. However, the petitioner's case in so far as apportionment of supply made towards exempted turn over and taxable turn over has not been discussed. These matters are touching the merits of the case.

5. It is noticed that the impunged order passed on 17.02.2025. The statutory period of limitation for filing an appeal expired on 16.05.2025 and condonable period for filing an appeal also expired on 16.06.2025. The petitioner has filed this writ petition on 28.08.2025.

6. The decisions of the Hon'ble Supreme Court in the cases of ***Singh Enterprises Vs CCE*** reported in ***(2008) 3 SCC 70 and Assistant Commissioner (CT), LTU, Kakinada and others vs. Glaxo Smith Kline Consumer Health Care Limited,*** reported in ***2020 SCC Online SC 440*** have stated that the appeal cannot be entertained beyond the statutory period of limitation.

7. However, the petitioner submits a reply to the show cause notice in respect of all aspects and the same has not been considered in the impugned order.

8. Considering the same, the impugned order stands quashed subject to the petitioner depositing 25% of the disputed tax, in cash to the Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order.

9.The petitioner shall file a reply to the show cause notice that preceded the impugned order within such time. The impugned order, which stands quashed, shall be treated as addendum to the show cause notice. The respondents shall endeavour to pass a fresh order on merits as expeditiously as possible after hearing the petitioner.

10.It is also made clear that in case the petitioner fails to comply with any of the conditions stipulated above, it will be deemed as if the Writ Petition was dismissed. In this case, it is open for the respondents to proceed against the petitioner in accordance with the provisions of the respective GST enactments and the Rules made thereunder.

11. The writ petition stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

29.08.2025

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

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2.The Deputy State Tax Officer – 2,
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C.SARAVANAN, J.

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W.P(MD)No.23263 of 2025

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