IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6345 of 2026
and
W.M.P.Nos.6846, 6847 and 6851 of 2026

Tvl Subhalaxmi Silks Readymades,
Rep. by its Proprietor,
Budharam Udaram Patel,
70, Hanumantharayan Kovil Street,
Gobi, Erode-638 452.

..Petitioner(s)

Vs

1. The Deputy State Tax Officer-II,
   Gobichettipalyam Assessment Circle,
   No.144, Polavakalipalayam,
   Gobichettipalayam, Erode-638 452.

2. The Deputy Commissioner (GST Appeal),
   Erode,
   No. 161, Commercial Taxes New Building,
   Brough Road, Erode-638 001.

3. The Assistant Commissioner (ST)(FAC)
   Gobichettipalyam Assessment Circle,
   No.144, Polavakalipalayam, Gobichettipalyam
   Erode-638 452.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned Order u/s.73 dated 31/08/2024, having no.ZD330824308195G for the tax period April 2019 to March 2020, passed by the 1st Respondent, and quash the same.

For Petitioner(s): Mr.Anandh S

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. The Petitioner is before this Court against the impugned Assessment order dated 31.08.2024, whereby, proposal in Show Casue Notice in Form GST DRC – 01 dated 20.05.2024 has been confirmed after considering the reply filed by the Petitioner dated 25.08.2024. Thus, the impugned order is a detailed order.

4. The Petitioner ought to have filed an appeal within the time prescribed under Section 107 of the respective GST enactments. As such there is no scope for quashing the impugned order. However, liberty can be granted to the Petitioner to file an appeal before the Appellate Authority.

5. It is noticed that the disputed tax confirmed vide impugned order dated 31.08.2024 has been recovered from the Petitioner's Electronic Credit Ledger.

6. Considering the above and therefore, to balance the interest of both parties viz., the Assessee and the Revenue, liberty is granted to the Petitioner to file an appeal before the Appellate Authority within a period of thirty days from the date of receipt of a copy of this order.

7. In case the Petitioner files such appeal, the Appellate Authority shall dispose of the appeal on merits without further reference to the limitation Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner and other recovery proceedings pursuant to the impugned Assessment order if any, shall also stand automatically vacated.

8. In case the Petitioner fails to file an appeal before the Appellate Authority, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

9. Needless to state, before passing any final order, the Appellate Authority shall give due notice to the Petitioner.

10. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

24-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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C.SARAVANAN, J.

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