IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.02.2026
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The Honourable **Mr.Justice C.Saravanan**

W.P.No.4811 of 2026
and
W.M.P.Nos.5360 & 5361 of 2026

TVL. MARISAMY AND SON
Represent by its Proprietor, Mr.Govindarasu ...Petitioner

Vs.

DEPUTY STATE TAX OFFICER-II
(also known as Deputy Commercial Tax Officer)
Chennimalai Assessment Circle, Erode. ...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the files of the Respondent herein in FORM GST DRC-07 with Reference No. ZD331124127339M in GSTIN : 33ATMPG0802H1Z5/2021-2022 dated 18.11.2024 and quash the same.

For Petitioner : Mr.N.Chandirasekar
For Respondent : Mr.C.Harsharaj,
Special Government Pleader

Order

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the Assessment Order dated 18.11.2024 in Form DRC-07 passed by the Respondent for the tax period April 2021- March 2022 under Section 73 of the respective GST Enactments, 2017.

4. The impugned Order was preceded by a Show Cause Notice in DRC-01 dated 20.08.2024 followed by a Personal Hearing Notices dated 20.09.2024, 01.10.2024 and 29.10.2024 , to which, the Petitioner failed to reply and has thus, suffered the impugned Order.

5. It is the case of the Petitioner that the Petitioner failed to respond to the Show Cause Notice in DRC-01, as the same has not been served on the Petitioner through physical mode of service, but was posted in the Web Portal, that too, not under the usual head, 'User Services' but under the different head, ‘Additional Notices’ and hence the Petitioner was not aware of the same, however, before the Petitioner came to know of the impugned Assessment Order, the limitation prescribed for filing Appeal got expired. Therefore, the learned counsel for the Petitioner submits that the impugned Order suffers from violation of principles of natural justice.

6. The learned counsel for the Petitioner further submits that the Petitioner has a fair case to succeed and therefore, one opportunity may be given to the Petitioner.

7. The learned counsel for the Petitioner also submitted that the Petitioner is willing to pre-deposit 50% of the disputed tax as condition for *de novo* adjudication.

8. On the other hand, learned Special Government Pleader for the Respondent would submit that this Writ Petition is liable to be dismissed in light of the decision of the Hon'ble Supreme Court in **Asstt. Commr.(CT), LTU, Kakinada V. Glaxo Smith Kline Consumer Health Care Ltd., [C.A.No.2413 of 2020, dated 06.05.2020],** where, the Hon’ble Supreme

Court has held that the limitation prescribed under the Act for filing the appeal cannot be extended.

9. I have considered the submissions made by the learned counsel for the Petitioner and learned Special Government Pleader for the Respondent.

10. Under similar circumstances, orders have been quashed and the cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 10% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

11. Therefore, to balance the interest of both parties, viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

12. Within such time, the Petitioner shall also file a reply to the Show Cause Notice dated 20.08.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 18.11.2024 as an addendum to the aforesaid Show Cause Notice.

13. In case, the Petitioner complying with the above stipulations, the Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit.

14. Needless to state that, before passing any such order, the Petitioner shall be heard.

15. The attachment of the bank account of the Petitioner, if any, shall also stand automatically raised/vacated, subject to the Petitioner complying with the above stipulations.

16. It is made clear that bank attachment shall be lifted subject to the depositing 50% of the disputed tax as ordered above and the Petitioner not

C.Saravanan,J.,

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being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order

17. In case, the Petitioner fails to comply with any of the stipulations, the Respondent is 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.

18. This Writ Petition stands disposed of with the above directions, No costs. Consequently, connected Miscellaneous Petitions are closed.

10.02.2026

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Index : yes/no
Neutral Citation : yes/no

To

DEPUTY STATE TAX OFFICER-II
(also known as Deputy Commercial Tax Officer)
Chennimalai Assessment Circle, Erode.

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