



WEB COPY

WP No. 4562 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP.No. 4562 of 2026

and

WMP.Nos.5043 and 5045 of 2026

M/s.Sri Lakshmi Constructions,
Represented by its Proprietor
Mr. N. Somasundaram,
No. 256/1, Sathy Main Road,
Jambai, Erode,
Tamilnadu-638 312.

..Petitioner(s)

Vs

The State Tax Officer,
Office of the Commercial Tax Officer,
Bhavani Assessment Circle,
161, Meenachisundananar Salai,
Commercial Tax Building,
Brough Road, Erode,
Tamil Nadu-638 001.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the Respondent herein in its Impugned Order passed by the Respondent Order in GSTIN 33ARZPS3603D1ZN/2020-2021 dated 20.02.2025 along with the Consequential order in Form DRC-07 bearing Reference No. ZD330225202488M dated 20.02.2025 for the Tax period 2020-2021, and quash the same.

For Petitioner(s): Ms.M. Priya Dharshini

For Respondent(s): Mrs.P.Selvi,
Government Advocate



ORDER

Mrs.P.Selvi, learned Government Advocate, 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 Government Advocate for the Respondent.

3. In this writ petition, the petitioner is before this Court against the impugned order dated 20.02.2025 whereby the proposal made in the Show Cause Notice in Form DRC-01 dated 25.11.2024 for the tax period 2020-2021 has been confirmed in respect of two of the defects pointed out in the aforesaid notice. It is noticed that the petitioner had submitted a reply to the aforesaid Show Cause Notice on 30.11.2023, which has been taken into consideration while passing the impugned order.

4. The learned counsel for the petitioner submits that the petitioner may be given one more opportunity to explain the case.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already



expired. The present Writ Petition has been filed only on 06.02.2026.

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6. At this stage, the learned counsel for the petitioner further submits that the petitioner is willing to pre-deposit 25% of the disputed tax for the liberty to file an appeal before the Appellate Authority.

7. The learned Government Advocate for the respondent on the other hand submits that the writ petition is devoid on merits as the petitioner failed to approach the Appellate Authority under Section 107 of the respective GST enactments within the prescribed time.

8. I have considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondent.

9. Following the consistent view taken by this Court under similar circumstances, liberty is granted to the petitioner to file an appeal before the Appellate Authority, subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.



10. In case the Petitioner complies with the above stipulation, the Appellate Authority shall proceed to consider the appeal and pass a final order on merits and in accordance with law, as expeditiously as possible, without reference to limitation on its own turn.

11. 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.

12. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

10-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

The State Tax Officer,
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C.SARAVANAN, J.

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