IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 10.02.2026
Coram
The Honourable **Mr.Justice C.Saravanan**

W.P.No.4742 of 2026
and
W.M.P.Nos.5276 & 5277 of 2026

Sri Krishna Distributors
Represented by its Proprietor Aravindan Mani ..Petitioner

Vs.

State Tax Officer
Thirupattur Assessment Circle
No.442 Ward-1 Block 18
Integrated Commercial Taxes Building
Ground Floor Pudupettai Road Thiruppattur -635 601. ...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 records of the Respondent herein in impugned order in DRC-07 having reference number ZD330325076365E dated 12.03.2025 for the assessment year 2019-20 passed under Section 74 of the Tamilnadu Goods and Service Tax Act 2017 read with Central Goods and Service Tax Act 2017 herein after referred to as GST Act 2017 and quash the same as arbitrary unjust and illegal.

For Petitioner : Mr.V.Parthiban
For Respondent : 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 has challenged the Order dated 12.03.2025 in Form DRC-07 for the tax period April 2019-March 2020 under Section 74 of the respective GST Enactments by the first Respondent.

4. The impugned Order was preceded by a Show Cause Notice in DRC-01 dated 16.09.2024 followed by a Reminder/Personal Hearing Notices dated 03.01.2025, 25.01.2025 and 05.02.2025 to which, the Petitioner failed to reply and 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 Petitioner has entrusted the work of filing GST returns to a Chartered Accounts, however, the Accountant failed to inform the petitioner about the issuance of the Show Cause Notice, and that had the Show Cause Notice and other reminder notices, which culminated in the impugned Order were served on the

Petitioner through physical mode of service, the Petitioner would have obviously, filed their reply in time.

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. The learned counsel for the Petitioner also submitted that the Petitioner will deposit 25% of the disputed tax as condition for *de novo* adjudication.

7. On the other hand, learned Government Advocate 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.

8. I have considered the submissions made by the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

9. 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.

10. 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 25% 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.

11. Within such time, the petitioner shall also file a reply to the Show Cause Notice dated 16.09.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 12.03.2025 as an addendum to the aforesaid Show Cause Notice.

12. Subject to 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.

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

14. 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.

15. It is made clear that bank attachment shall be lifted subject to the depositing 25% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount barring the amount demanded under the impugned Order

16. 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

C.Saravanan,J.,
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tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

17. With the above directions, this Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

10.02.2026

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Index : yes/no
Neutral Citation : yes/no

To

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