IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49585 of 2025
and
W.M.P.Nos.55425 and 55426 of 2025

M/s.TSR Stores
Rep by its Proprietor
Poomalaipillai Thangarju ... Petitioner

Vs.

1.The Deputy Commissioner,
Appellate Authority,
Salem.

2.The Deputy State Tax Officer – 1 (FAC),
Attur Town, Assessment Circle,
Station: 1st Floor, Survey No.500/4,
Appamasamuthram,
Thennangudipalayam Village Post,
Attur Taluk – 636 108.
Salem. ... Respondents

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 second respondent made in TN-GST/33AGFPT2704F1ZP/2020-21 dated 19.02.2025 along with his proceedings reference No.ZD3302251928746 dated 19.02.2025 and the consequential order of the first respondent vide proceedings No.ZD330825070008G dated 07.08.2025, quash the same.

For Petitioner : M/s.B.N.Sivagama Sundari

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 order dated 19.02.2025 passed by the second Respondent after the Petitioner's appeal against the aforesaid impugned order came to be dismissed by the first Respondent vide impugned order dated 07.08.2025 on the ground of limitation. The said appeal was filed belatedly on 04.08.2025 beyond the condonable period of limitation.

4. It is noticed that the Petitioner had failed to respond to the Show Cause Notice in GST DRC -01 dated 25.11.2024 which preceded the

impugned order dated 19.02.2025 and thus suffered the impugned assessment order.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% 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.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the second 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 over and above 10% already pre-deposited at the time of filing of an appeal before the first Respondent within a period of thirty (30) days from the date of receipt of a copy of this order.

7. In case there has been any recovery or any amount paid by the Petitioner towards the tax liability confirmed vide impugned order dated 19.02.2025, the same shall be set off for against the pre-deposit of 25% as

ordered above. This shall however be subject to verification by the Respondent.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned assessment Order dated 19.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

9. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

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

11. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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 2nd Respondent shall give due notice to the Petitioner.

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

05.01.2026

Neutral Citation: Yes / No
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To:

1.The Deputy Commissioner,
Appellate Authority,
Salem.

2.The Deputy State Tax Officer – 1 (FAC),
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Station: 1st Floor, Survey No.500/4,
Appamasamuthram,
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C.SARAVANAN, J.

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