IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48511 of 2025 and W.M.P.Nos.54170 and 54172 of 2025

Sri Rajeswari Ginning Factory
Represented by its Proprietor,
N.T.Suresh
1/250, Nathakattur, Edappadi,
Erumapatti,
Salem-637 102. ... Petitioner

Vs.

The State Tax Officer (FAC)
(also known as the Commercial Tax Officer)
Edapaddi Assessment Circle,
Salem, Tamil Nadu. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the Rspondent herein in GSTIN/33BWVPS9014E1Z5/2020-21 in FORM GST DRC-07 in Order Reference No.ZD3302251576579 dated 17.02.2025 and quash the same.

For Petitioner : Mr.B.Syed Abdul Wakeel
For M/s.Siri Chandana.K
For Respondent : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

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O R D E R

The petitioner has challenged the order dated 17.02.2025 passed by the respondent in Form GST DRC-07 passed for the tax period 2020-2021 which preceded a Show Cause Notice in DRC-01 to which the petitioner replied on 27.12.2024 in Form GST-06. The impugned order is a detailed order passed after considering the petitioner's reply to the Show Cause Notice in Form DRC-01.

2. The petitioner ought to have filed an appeal against the impugned order under Section 107 of the respective GST Enactments within the prescribed period of limitation. However, the time limit prescribed under the aforesaid provision has expired. The writ petition was however filed only on 09.12.2025.

3. Following the consistent view taken under similar circumstances, the petitioner is granted liberty to file an appeal against the impugned order dated 17.02.2025, subject to pre-deposit of an amount of disputed tax having regard to the length of the delay in approaching this Court.

4. Accordingly, the petitioner is granted liberty to file an appeal against the impugned order subject to pre-deposit 25% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order.

5. Within such time, the petitioner shall file an appeal before the Appellate Authority, pursuant to which and the petitioner having complied with the above stipulation, the Appellate Authority shall dispose of the same on merits without reference to limitation on its own turn.

6. This writ petition is disposed of with the above observations. Connected W.M.Ps are closed.

02.01.2026

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Neutral Citations: Yes/No

To:

The State Tax Officer (FAC)
(also known as the Commercial Tax Officer)
Edapaddi Assessment Circle,
Salem, Tamil Nadu.

C.SARAVANAN, J.

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