IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48529 of 2025 and W.M.P.No.54184 of 2025

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

Vs.

1.The Deputy Commissioner (CT)
Commercial Taxes Building,
Salem, Tamil Nadu.

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

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 culminated in Form GST APL-02 bearing reference No.ZD330425055660L dated 05.04.2025 and instead permit the petitioner to file a clean copy of the impugned order downloaded from the common GST Portal.

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

****

O R D E R

In this writ petition, the petitioner has challenged the order dated 05.04.2025 in Form GST APL-02 of the 1st Respondent whereby the petitioner's appeal against the assessment order dated 30.08.2024 in DRC-07 passed for the tax period 2019-2020 passed by the 2nd respondent was rejected on the ground of limitation.

2. A reading of the assessment order dated 30.08.2024 in DRC-07 passed for the tax period 2019-2020 indicates that the petitioner had failed to respond to the Show Cause Notice in Form GST DRC-01 dated 30.05.2024 and thus suffered the assessment order dated 30.08.2024.

3. 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.

4. Following the consistent view taken under similar circumstances, the impugned order is quashed and the matter is remitted back to the 2nd respondent to pass a fresh order on merits, subject to the petitioner depositing

50% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order.

5. At this stage, the learned counsel for the petitioner submits that 80% of the disputed tax confirmed by the impugned order has already been recovered.

6. The learned counsel for the respondent is however unable to confirm the same.

7. Needless to state, if any amount over and above 50% of the disputed tax confirmed by the order dated 30.08.2024 has already been recovered from the petitioner, no further pre-deposit shall be required from the petitioner as it is stated that 80% of the disputed tax was recovered from the petitioner after the assessment order dated 30.08.2024 was passed. This will be however subject to verification by the first Respondent.

8. In the event the petitioner complies with the above stipulations, the second 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 from the date of such reply or pre-deposit. Subject to such compliance, the attachment of the petitioner’s bank account shall stand

automatically raised/vacated.

9. In case the petitioner fails to comply with any of the above stipulations, the respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed *in limine* today.

10. This writ petition stands disposed of with the above observations. No costs. Connected writ miscellaneous petitions are closed.

02.01.2026

nvi

Neutral Citations: Yes/No

To:

1.The Deputy Commissioner (CT)
Commercial Taxes Building,
Salem, Tamil Nadu.

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

C.SARAVANAN, J.

nvi

W.P.No.48529 of 2025 and
W.M.P.No.54184 of 2025

02.01.2026