IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49560 of 2025
and
W.M.P.Nos.55397 and 55399 of 2025

Mr.Sembana Gounder Chinnusamy Senthilkumar,
(Aged 45 years), S/o.Chinnusamy
Proprietor of Tvl.Meena Explosives,
5/464, C.K.Bhavan,
Kalingarayanpalayam Pudur,
Erode-638 301. ... Petitioner

Vs.

1. The Deputy State Tax Officer / The Deputy Commercial Tax Officer,
Chithode Assessment Circle,
Erode.

2. The Deputy Commissioner (ST)(GST)(Appeal),
Erode and Salem
131, Brough Road, Commercial Taxes Building,
Erode-638 001. ... 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 on the files pertaining to Form DRC-07 vide Ref.No.ZD330923140302T dated 21.09.2023, along with a detailed order annexed thereon vide GSTIN:33BPHPS8167M1Z4/2017-18 dated 12.12.2023 passed by the 1st Respondent, and the Form GST APL-02 vide Ref.No.ZD3304242589454 dated 30.04.2024, along with the detailed order vide ROC No.543/2024/A1 dated 30.04.2024 passed by the 2nd Respondent, and quash the same.

For Petitioner : Mr.M.Praveen Balaji

For Respondents : Mr.C.Harsharaj,
Special Government Pleader

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ORDER

Mr.C.Harsharaj, learned Special Government Pleader 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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 12.12.2023, which was preceded by a Show Cause Notice in GST DRC-01 dated 21.06.2023 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 12.12.2023.

4. 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 16.12.2025.

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 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 100% 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 21.06.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 12.12.2023 as an addendum to the Show Cause Notice dated 21.06.2023.

8. In case the Petitioner complies with the above stipulations, the 1st 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.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 100% of the disputed tax as ordered above and the Petitioner is not in arrears of any amount barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

11. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

02.01.2026

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To:

1. The Deputy State Tax Officer / The Deputy Commercial Tax Officer,
   Chithode Assessment Circle,
   Erode.

2. The Deputy Commissioner (ST)(GST)(Appeal),
   Erode and Salem
   131, Brough Road, Commercial Taxes Building,
   Erode-638 001.

C.SARAVANAN, J.

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