IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50383 of 2025
and
W.M.P.Nos.56389 and 56390 of 2025

Sahara Express Courier Private Limited,
Represented by its Director
Mr.Chitrarasu. ... Petitioner

Vs.

The State Tax Officer,
(Formerly known as Commercial Tax Officer)
Vandavasi Assessment Circle,
Tiruvannamalai D.T ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned order in Reference No.ZD 330 424 085 6764/2018-19 dated 11.04.2024 passed by the Respondent and quash the same.

For Petitioner : M/s.V.Vijayalakshmi

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

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 Respondent.

3. The Petitioner is before this Court against the impugned order dated 11.04.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 28.12.2023, wherein the Petitioner was replied to the aforesaid Show Cause Notice vide reply dated 04.04.2024. The content of the reply has also been extracted in the impugned order.

4. The challenge to the impugned order is primarily on the ground that there is a violation of Section 75(7) of the respective GST enactments in as much as the amount in Form GST DRC – 01 dated 28.12.2023 was Rs.7,23,456/-, whereas the demand that has been confirmed vide impugned order dated 11.04.2024 was Rs.7,24,276/-.

5. That apart, it is submitted that the Petitioner's reply dated 04.04.2024 has not been considered by the Respondent.

6. The learned Government Advocate for the Respondent submits that this Writ Petition is liable to be dismissed on the ground of laches and in the light of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

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

8. The present Writ Petition is not maintainable for the relief sought for. Liberty can be however granted to the Petitioner to file a statutory appeal subject to the Petitioner depositing 50% of the disputed tax in cash or 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.

9. Within such time, the Petitioner shall also file an appeal before the Appellate Authority. In case the Petitioner files such an appeal before the Appellate Authority within stipulated time, the Appellate Authority shall dispose of the appeal on merits without reference to the limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. Needless to state, all the issues are left open to be canvassed by the Petitioner before the Appellate Commissioner.

11. It is made clear that attachment of the Petitioner's bank account shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other Tax period barring the amount demanded under the impugned Order.

12. 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 tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

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

07.01.2026

Neutral Citation: Yes / No
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To:

The State Tax Officer,
(Formerly known as Commercial Tax Officer)
Vandavasi Assessment Circle,
Tiruvannamalai D.T

C.SARAVANAN, J.

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