IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3194 of 2026
and
WMP.Nos.3610 & 3613 of 2026

M/s.Harshitha Handloom
Old. No. 25, New No. 5 Arumugam Street, Old
Washermenpet
Chennai- 600 021
Rep.by its Proprietor
Mr.Murthy Pedda Sridhar Babu.

..Petitioner(s)

Vs

The State Tax Officer
Washermenpet Assessment Circle
No.32, Elephant Gate Bridge Road
Vepery, Chennai-600 003.

..Respondent(s)

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 Respondent in Form GST DRC-07 bearing Reference No. ZD330225300004B dated 28.02.2025, together with the consequential Order passed under Section 74 in GSTN :33DDJPS1116J1ZK/2020-21 dated 28.02.2025 and quash the same as it has been passed in gross violation of Principles of Natural Justice and not in conformity with the principles laid by the decision of the Hon'ble Madras

High Court in the case of JAK Communications Vs. The Deputy Commercial Tax Officer and Ors. (WP No.35453 of 2023 dated 19.12.2023.

For Petitioner(s): Mr.Rupesh Sharma
Ganesh Raj

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the Respondent.

3. In this writ petition, the petitioner is before this Court against the impugned order dated 28.02.2025, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 11.11.2024 to which the petitioner filed a reply on 12.11.2024. Thus, the impugned order has been passed after considering the aforesaid reply filed by the petitioner.

4. It is noticed that the petitioner ought to have filed an appeal within the period of limitation prescribed under Section 107 of the respective GST Enactments. However, the petitioner failed to file such appeal before the Appellate Authority within the statutory period of limitation.

5. Therefore, the petitioner has directly approached this Court by way of the present writ petition. As such, the writ petition is otherwise liable to be dismissed in the light of the well-settled principles governing the availability of an alternative remedy.

6. At this stage the learned counsel for the petitioner submits that the petitioner is willing to deposit 25% of the disputed tax for the liberty to file an appeal before the Appellate Authority.

7. The learned Special Government Pleader for the respondents on the other hand submits that the writ petition is devoid on merits as the petitioner failed to approach the Appellate Authority under Section 107 of the respective GST enactments within the prescribed time.

8. A reading of the impugned order itself indicates that the petitioner's reply was filed with mere explanation and the petitioner failed to file evidence to substantiate the defence raised in the aforesaid reply.

9. I have considered the submissions made by the learned counsel for the petitioner and the learned Special Government Pleader for the respondent.

10. Following the consistent view taken by this Court under similar circumstances, liberty is granted to the petitioner to file an appeal before the Appellate Authority, subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

11. In case the Petitioner complies with the above stipulations, the Appellate Authority shall proceed to consider the appeal on merits without reference to limitation.

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 Appellate Authority 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.

30-01-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

The State Tax Officer
Washermenpet Assessment Circle
No.32, Elephant Gate Bridge Road
Vepery, Chennai-600 003.

C.SARAVANAN, J.

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