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W.P.No.49933 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49933 of 2025

and

W.M.P.Nos.55812 and 55815 of 2025

Tvl.Kings Travels,
Rep by its Proprietor,
Palanisamy Mathankumar,
No.7/43, Senthampalayam,
Mugasi Pidariyuur,
Perundurai TK, Erode District-638 051.

... Petitioner

Vs.

1. The State Tax Officer (ST)
Chennimalai Assessment Circle,
Integrated New Commercial Taxes Building,
3rd Floor, S.F.No.400/1,7,8,
46, Pudhur, B-Village, Erode-638 002.

2. The Deputy Commissioner (ST)(GST),
Appeal Erode and Salem,
Integrated New Commercial Taxes Building,
3rd Floor, SF No.400/1,7,8,No.46,
Pudhur B-Village, Erode 638 002.

... 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 of the 1st respondent in GSTIN:33BDIPM2843P1Z5/2021-2022 dated 21.05.2025 and order of rejection of appeal by the 2nd respondent in Reference No.331025273246M dated 25.10.2025 and quash the same.



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For Petitioner : Mr.V.Janarthanan
For Respondents : Mr.V.Prashanth Kiran,
Government Advocate

ORDER

In this writ petition, the petitioner has challenged the impugned Assessment order dated 21.05.2025 passed by the 1st Respondent and the Appeal rejection order dated 25.10.2025 passed by the 2nd respondent pursuant to the first mentioned order.

2. By the impugned Assessment order dated 21.05.2025, the demand proposed in Show Cause Notice in DRC-01 dated 12.11.2024 has been confirmed.

3. The petitioner's appeal against the aforesaid order, has been rejected by an order dated 25.10.2025 on the ground of limitation. It indicates that the petitioner has already paid 10% of the disputed tax, at the time of filing of an appeal.

4. Following the consistent view taken by this Court under similar circumstances and considering the fact that the assessment order dated 21.05.2025 was an ex-parte in nature, the case is remitted back to the 1st respondent to redo the exercise, subject to the petitioner depositing an additional 15% of the disputed tax, over and above the 10% pre-deposited at the time of filing the appeal, in cash or from the petitioner's Electronic Cash Register within 30 days from the date of receipt of a copy of this order.



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5. Within such time, the Petitioner shall also file reply to the Show Cause Notice in DRC-01 together with requisite documents to substantiate the defence by treating the impugned order as an addendum to the Show Cause Notice.

6. In case the petitioner complying 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 from the date of such reply/pre-deposit. Subject to such compliance, the attachment of the petitioner's bank account shall also stand automatically raised/vacated.

7. It is made clear that bank attachment shall be lifted subject to the deposit of 25% 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.

8. In case the petitioner fails to comply with any of the above 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 had been dismissed in limine today.



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9. Needless to state, before passing any such order, the petitioner shall be heard.

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

02.01.2026

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Neutral Citations: Yes/No

To:

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C.SARAVANAN, J.

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