BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.01.2026

CORAM :

THE HON`BLE MR.JUSTICE B.PUGALENDHI

WP.(MD)No.1200 of 2026
and
WMP.(MD)Nos.944, 945 and 946 of 2026

M/s.Indroyal Furniture Company Private Ltd.,
Rep.by its Chief Financial Officer, Mr.Bijo Prasad,
Royal Plaza, Pattom,
Thiruvanthapuram-695 004. ... Petitioner

Vs.

1.The State Tax Officer,
Senkottai Circle,
Tenkasi Zone,
Tenasi District.

2.The Bank Manager,
Axis Bank,
Plot No.20 & 21,
Meenatchi Nagar,
Ilanji, Tenkasi-627 805 ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Certiorari, to call for the records relating to the impugned order passed by the first respondent under Section 79(1)(c) of the Tamil Nadu State Goods and Service Act, 2017 in Form GST DRC-13 (Rule 145(1) dated 18.12.2025 (received on 31.12.2025) and the consequential impugned order passed by the first respondent in GSTIN: 33AAAC15160N1ZJ/DSTO-3 dated 18.12.2025 (received on 31.12.2025) and quash the same as illegal.

For Petitioner : Mr.M.Jerin Mathew

For Respondents : Mr.R.Suresh Kumar,
Additional Government Pleader.

ORDER

The petitioner has suffered an order under Section 74 of the Tamil Nadu State Goods and Service Act, 2017 [herein after referred as 'the Act']. The petitioner by pointing out certain defects has filed an application to pass a rectification order as provided under Section 161 of the Act and the same has been considered and rejected by the first respondent only on 07.01.2026. As against the order passed under Section 74 of the Act, the petitioner is having an appeal remedy under Section 107 of the

Act. However, the petitioner has invoked the remedy under Section 161 of the Act and the same has been rejected on 07.01.2026. Therefore, the petitioner has to workout his remedy by filing an appeal under Section 107 of the Act.

2.According to the petitioner, three months time limit is prescribed for filing the appeal. Immediately after deciding the application filed under Section 161 of the Act, by the impugned order dated 18.12.2025, the petitioner's Bank Account has been ordered to be attached and therefore, the petitioner is before this Court.

3.The learned Additional Government Pleader appearing for the respondents submits that without filing an appeal as against the order passed under Section 74 of the Act dated 21.07.2025, the petitioner has filed an application under Section 161 of the Act to delay the process and even now, he has not preferred any appeal. The period of limitation as prescribed under Section 74 of the Act is already over and therefore, according to the learned Additional Government Pleader, the order is justified and therefore, as per Section 78 of the Act recovery order has been passed.

4.This Court has considered the rival submissions made on either side and perused the available materials on record.

5.The petitioner suffered an order under Section 74 of the Act. However, he has filed an application for certain rectifications under Section 161 of the Act. The said application has been decided only on 07.01.2026. The petitioner is having an appeal remedy and time limit for filing the appeal is three months. However, this delay can be condoned by the Authority for a further period of one month. Since the rectification order has been passed on 07.01.2026, the period of limitation has to be reckoned from 07.01.2026. Therefore, the petitioner is directed to file a statutory appeal, within a period of two weeks from the date of receipt of a copy of this order. The statute itself prescribes to deposit 10% of the disputed tax amount as condition for entertaining the appeal. The impugned order dated 18.12.2025 shall be kept under abeyance for a period of three weeks from today.

6.With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

12.01.2026

NCC : Yes/No
Index : Yes/No
Internet:Yes
gns

<u>Note: Issue Order copy on 12.01.2026</u>

To
1.The State Tax Officer,
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<u>B.PUGALENDHI,J</u>

gns

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