



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-01-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 43412 of 2025

and

WMP.Nos.48585 & 48588 of 2025

Sembagounder Ramasamy

12-4-5, Pannayakkaran kadu, Rakkiyampatty,

Konganapuram PO, Edappady TK, Salem, Tamil

Nadu - 637102

..Petitioner(s)

Vs

Assistant Commissioner (ST)

Sankari Assessment circle, 1st Floor Tiruchengode

Road, RDO Complex Sankari 637 301

..Respondent(s)

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari calling for the records of the Respondent's impugned order in Form GST DRC-07 dated 22.12.2022 bearing ReferenceNo.ZD331222086801N along with the connected detailed order in GSTIN NO. 33AVJPS3346MIZ4/ 2017-18 dated 22.12.2022 and the consequent Recovery Notice in Form GST DRC-13 dated 06.10.2025, to quash the same.

For Petitioner(s):

M/s.Vipula DS

For Respondent(s):

Mr.T.N.C.Kaushik

Additional Government Pleader

**ORDER**

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In this writ petition, the petitioner is before this Court against the *exparte* order dated 22.12.2022 in Form Gst DRC-07 passed for the tax period 2017-2018 and the consequential recovery notice dated 06.10.2025 in Form GST DRC – 13.

2. By the impugned order, interest has been imposed on the petitioner under Section 50 of the respective GST Enactments for a sum of Rs.20,44,474/-, as the petitioner had paid the tax belatedly for the said tax period. Thus, interest has been computed payable by the petitioner as detailed below:-

Sr N o	Month	Due date of filing	Date of filing	No of days delay ed	Tax paid			Interest Payable under GST		
					I G S T	CGST	SGST	I G S T	CGST	SGST
1	Aug-17	25.09.2017	09.03.2019	530	0	742904	742904	0	194173	194173
2	Feb-18	20.03.2018	28.03.2019	373	0	1085568	1085568	0	199685	199685
3	Mar-18	20.04.2018	28.03.2019	342	0	3725768	3725768	0	628379	628379
Total				1245	0	5554240	5554240	0	1022237	1022237
Total									2044474	

3. It is the specific case of the petitioner that there were certain difficulties faced by the petitioner during migration to the GST regime.

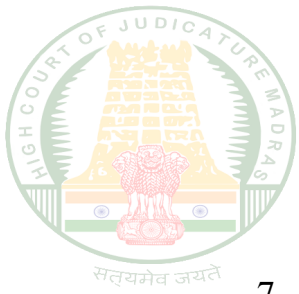


Therefore, the petitioner's GST Registration was regularised only in November 2018 in accordance with law, pursuant to **Notification No.31 of 2018 - Central Tax (Rate)** dated **06.08.2018**.

4. Therefore, it is submitted by the learned counsel for the petitioner owing to such technical glitches, the petitioner could not pay the tax within the prescribed time, as the petitioner's GST registration itself was not in order.

5. Prima facie, the liability to pay interest has arisen on account of the belated payment of tax by the petitioner for the aforesaid tax period. However, considering the facts and circumstances of the case, there are indications that the issue may involve substantial questions of law.

6. Accordingly, in the fitness of things, liberty can be granted to the petitioner to work out the statutory remedy before the Appellate Authority by filing an appeal under Section 107 of the respective GST Enactments, though the impugned order is dated 22.12.2022 and the writ petition has been filed only on 07.11.2025 pursuant to the impugned recovery notice, this Court deems it appropriate to grant such liberty.



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7. Considering the same, liberty is granted to the petitioner to file an appeal before the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order.

8. In case such an appeal is filed, the Appellate Authority shall entertain the appeal and pass a final order on merits and in accordance with law, as expeditiously as possible, without reference to limitation.

9. This Writ Petition stands disposed of with the above liberty. No costs. Connected Writ Miscellaneous Petition is closed.

21-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

Assistant Commissioner ST

Sankari Assessment circle, 1st Floor Tiruchengode

Road, RDO Complex Sankari 637 301



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C.SARAVANAN, J.

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