IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43240 of 2025
and
W.M.P.Nos.48418 and 48419 of 2025

Venus Tapioca Products,
Rep. By its Proprietor Baskaran Selvaraj,
1, Singarapet, Shevapet, Salem,
Tamilnadu, 636 002. ... Petitioner

Vs.

1. The Assistant Commissioner (ST),
Office of Assistant Commissioner,
Annathanapatty circle, Salem, Tamilnadu.

2. Deputy Commissioner (CT)
On behalf of the Appellant Authority
GST Appeal, Salem.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records relating to the impugned proceedings passed by the first respondent in the order vide GSTIN: 33AACFV3839L1ZW/2018-2019 dated 12.11.2024 along with consequential proceedings under Section 74 of the act issued in FORM GST DRC – 07 vide ref No.ZD3311240877000 dated 12.11.2024 for the FY 2018-2019 along with the consequential proceedings of Acknowledgment for submission of appeal in

FORM GST APL-02 passed by the second respondent vide ref.no-ZD330425198746X dated 26.04.2025 and to quash the same.

For Petitioner	:	Ms.R.Hemalatha
For Respondents	:	Mr. V.Prashanth Kiran Government Advocate

ORDER

Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents.

2. In this Writ Petition, the Petitioner has challenged the impugned Order dated 12.11.2024 in DRC-07 for the tax period 2018-2019, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 30.05.2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 12.11.2024.

3. The Petitioner was also issued with Reminders on 10.08.2024, 30.09.2024 and 09.10.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. However, the Petitioner neither filed any reply

nor appeared for the personal hearing despite multiple opportunities. Thus, the impugned Order has been passed.

4. It is in this background, the petitioner preferred a statutory appeal before the second respondent which came to be dismissed vide impugned order dated 26.04.2025 on the ground of limitation and also as the petitioner failed to file an affidavit for condoning the delay.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 07.11.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned orders are quashed and the case is remitted back to

the first Respondent to pass a fresh order on merits, subject to the Petitioner depositing 50% of the disputed tax in cash 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 30.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 12.11.2024 as an addendum to the Show Cause Notice dated 30.05.2024.

9. In case the Petitioner complies with the above stipulations, the first 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 of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

10. It is made clear that bank attachment shall be lifted subject to the petitioner depositing 50% of the disputed tax as ordered above and the Petitioner not being in arrears of any amount barring the amount demanded

under the impugned Order.

11. In case the Petitioner fails to comply with any of the stipulations, the first 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.

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

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

04.12.2025

Index : Yes/No
Neutral Citation : Yes/No

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To:

1. The Assistant Commissioner (ST),
   Office of Assistant Commissioner,
   Annathanapatty circle, Salem, Tamilnadu.

2. Deputy Commissioner (CT)
   On behalf of the Appellant Authority
   GST Appeal, Salem.

C.SARAVANAN, J.

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