



W.P.No.5178 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5178 of 2026

and

W.M.P.Nos.5727 and 5729 of 2026

M/s.Tallent Textiles,
Represented by its Partner
Palaniswamy

... Petitioner

Vs.

The Deputy State Tax Officer (ST),
Avinashi Circle,
Avinashi, Tiruppur,
Tamil Nadu.

... Respondent

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 vide his Order of Assessment bearing Reference No:ZD3303241949148 in GSTIN No.33AAHFT3515E1ZJ/2018-19 dated 28.03.2024 and to quash the same.

For Petitioner : M/s.S.B.Priyadarshini

For Respondent : Mr.C.Harsharaj
Special Government Pleader



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ORDER

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

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

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 28.03.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 27.12.2023 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order dated 19.08.2024.

4. It is noticed that this Writ Petition has been filed only on 08.12.2025 i.e., long after the expiry of limitation prescribed under Section 107 of the respective GST enactments, 2017 in terms of the decision of the Hon'ble Supreme Court in following cases:-

(i) **Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur and others**, (2008) 3 SCC 70;



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(ii) **Commissioner of Customs and Central Excise Vs. Hongo**

India Private Limited and another, (2009) 5 SCC 791; and

(iii) **Assistant Commissioner (CT) LTU, Kakinada and others**

Vs. Glaxo Smith Kline Consumer Health Care Limited, 2020 SCC Online

SC 440.

5. Heard the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

6. The Petitioner is also unwilling to pre-deposit entire disputed tax for denovo adjudication. In view of the above, this Writ Petition is liable to be dismissed and is accordingly dismissed. No costs. Connected Writ Miscellaneous Petitions are closed.

18.02.2026

Neutral Citation: Yes / No
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To:

The Deputy State Tax Officer (ST),
Avinashi Circle,
Avinashi, Tiruppur,
Tamil Nadu.



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C.SARAVANAN, J.

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