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W.P.No.29496 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

**Dated : 04.10.2024**

Coram

**The Hon'ble Mr.Justice Krishnan Ramasamy**

**W.P.No.29496 of 2024**

**and**

**W.M.P.Nos.32150 and 32151 of 2024**

Tvl.Vela Tubes and Pipes,  
GSTIN:33AFNPR6338E1Z9,  
Represented by its Proprietor,  
Citilingam Venkateswaran Renugadevi,  
215, 216, Main Road, Bhavani,  
Erode-638 301.

...Petitioner

..Vs..

The Deputy Commissioner (ST)(GST)(APPEAL),  
Goods and Service Tax Appeal, Commercial Taxes  
Building, No.1, Brough Road, Erode- 638 001.

... Respondent

**Prayer:** This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records pertaining to the impugned appeal order bearing reference number ROC/No 2749/2024/A1 dated 20.09.2024 issued by the Respondent and quash the same.

For Petitioner : Mr.C.Derrick Sam

For Respondent : Mrs.K.Vasanthamala  
Government Advocate (Taxes)



W.P.No.29496 of 2024

## **ORDER**

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The challenge in this writ petition is to the order dated 26.09.2024 passed by the respondent and to quash the same.

2. Mrs.K.Vasanthamala, learned Government Advocate (Taxes), takes notice on behalf of the respondent.

3. By consent of the parties, the main Writ Petition is taken up for disposal at the time of admission stage itself.

4. The learned counsel for the petitioner submits that as against the order dated 11.03.2024 the Petitioner filed Appeal under Section 107 of the TNGST Act, 2017 before the Respondent on 21.06.2024 with a delay of 10 days, on medical grounds. He further submitted that due to the financial difficulties the Petitioner could not pay the pre-deposit of Rs.3,86,661/- and therefore the Respondent dismissed the Appeal vide order dated 06.09.2024.

5. Further, he would submit that the Respondent without providing sufficient opportunity to the Petitioner to pay the pre-deposit the Respondent



W.P.No.29496 of 2024

had dismissed the Appeal. He further submit that the Petitioner is now ready and willing to deposit 10% of the disputed tax liability and therefore requested this Court to provide one more opportunity to the Petitioner to substantiate its case.

5. On the other hand, the learned Government Advocate (Taxes) appearing for the Respondent would submit that since pre-deposit was not made by the Petitioner at the time of filing the Appeal, the Respondent dismissed the Appeal. However, he submits that if the Petitioner deposits 10% of the disputed tax liability, the impugned order may be set aside.

6. Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the respondent and also perused the materials available on record.

7. In the case on hand, challenging the order dated 20.09.2024, the Petitioner filed an Appeal before the Respondent with a delay of 10 days on medical grounds. Due to the financial difficulties, they failed to make a pre-deposit of Rs.3,86,661/-. Since the Petitioner is now willing to deposit 10% of



W.P.No.29496 of 2024

the disputed tax liability, this Court is inclined to set aside the impugned order dated 06.09.2024. Accordingly, this Court passes the following order.

(i) The order impugned herein is set aside on condition that the petitioner shall pay 10% of disputed tax to the respondent within a period of *four weeks* from the date of receipt of a copy of this order and the setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) On such payment made, the Respondent is directed to take the Appeal as well as the condone delay application on file and decide the same on merits and in accordance with law.

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

**04.10.2024**

Speaking/Non-speaking order  
Index : Yes / No  
Neutral Citation : Yes / No  
arr



*W.P.No.29496 of 2024*

To

The Deputy Commissioner (ST)(GST)(APPEAL),  
Goods and Service Tax Appeal, Commercial Taxes  
Building, No.1, Brough Road, Erode- 638 001.



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*W.P.No.29496 of 2024*

**Krishnan Ramasamy,J.,**  
arr

**W.P.No.29496 of 2024**

**04.09.2024**