IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.13065 of 2025
and
W.M.P.No.14583 of 2025

Tvl.Gani and Sons ... Petitioner

Vs.

The Deputy Commissioner (ST),
GST Appeal Chennai – I,
Greams Road, Chennai – 600 006. ... 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 herein in Form GST-APL-02 dated 17.10.2024 and Descriptive Order and Summary Order in Form GST-DRC 07 both dated 26.12.2023 in TIN : 33AMJPA3400F1ZW/2017-2018 of the Lower Adjudicating Authority and quash the same.

For Petitioner : Mr.C.Bosco

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

In this Writ Petition, the Petitioner has challenged the Order dated 26.12.2023 passed by the Deputy Commercial Tax Officer-II, Chintadripet Assessment Circle, Chennai and Order dated 17.10.2024 passed by the Respondent, rejecting the Petitioner's Appeal against the aforesaid Order dated 26.12.2023 on the ground of limitation.

2. At the time of filing of Appeal on 10.07.2024 against the aforesaid Order dated 26.12.2023, the Petitioner has already deposited 10% of the disputed tax amounting to Rs.55,908/-.

3. The case of the Petitioner is that the Petitioner is under the

Composition Scheme under Section 10 of the respective GST enactments. However, the Department has concluded that the Petitioner has not paid tax and no return was filed by the Petitioner in GSTR-3B under Section 44 of the respective GST enactments.

4. The demand has been confirmed for the Tax Period between July 2017 and March 2018 in the impugned Order dated 26.12.2023. The total value of the purchase even as per the impugned Order dated 26.12.2023 is only **Rs.31,05,993/-** which is within the statutory limit prescribed under Section 10 of the respective GST enactments for an assessee to opt for payment of tax based on the composition levied under Section 10 of the respective GST enactments.

5. As such, the Petitioner is required to pay tax according to the slab mentioned under Section 10(1)(a)(b) and (c) of the respective GST enactments subject to the Petitioner having complied with the other

requirements to opt for such Composition Scheme under the said provision.

6. There are no documents to indicate that the Petitioner has also filed the return in GSTR-04 under Rule 62 of the respective GST Rules.

7. Considering the same, the Petitioner is directed to deposit additional tax equivalent to 1% turn over that is available in GSTR-2A / GSTR-3B as has been recorded in the impugned Order dated 26.12.2023 within a period of 30 days from the date of receipt of a copy of this order over and above the amount that has been pre-deposited by the Petitioner at the time of filing of Appeal against the Order dated 26.12.2023 before the Respondent.

8. In case the Petitioner complies with the above stipulation, the Respondent / Appellate Authority shall entertain the appeal and dispose of the same on merits after hearing the Petitioner without reference to the aspect of limitation.

9. In case the Petitioner fails to comply with the above stipulation, the Authorities under the Act are at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

05.12.2025

Neutral Citation : Yes / No

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To:

The Deputy Commissioner (ST),
GST Appeal Chennai – I,
Greams Road, Chennai – 600 006.

C.SARAVANAN, J.

arb

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