IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.12191, 12192, 12402 and 13140 of 2024
and
W.M.P.Nos.13283,13284, 13285, 13286, 13528, 13529 and 14280 of 2024

M/s.Selva Vinayagar Steel,
Represented by Proprietor Mr.Rajasingh Thangadurai,
Having Office at
27/29, Lakshmi Nagar, Chrompet,
Chennai-600 044. ... Petitioner in all W.Ps.,

Vs.

1.The Joint Commissioner(CT),
Intelligence-I, No.1, GReams Road,
6th Commercial Taxes Annex.Building,
Chennai-600 006.

2.The Deputy Commissioner (ST),
GST-Appeal, Chennai-II,
Chennai-600 006.

3.The Deputy Commissioner (ST) (FAC),
Tambaram Zone,
Room No.516, 5th Floor,
Integrated Commercial Tax Building,
Nandanam, Chennai-600 035.

4.The Assistant Commissioner (ST) (FAC),
Chrompet Assessment Circle,
Room No.320, Integrated Commercial Building,
Nandanam, Chennai-600 035.

5. The State Tax Officer,
Group-VI (Inspection-II),
Office of the Deputy Commissioner (ST),

Chennai Intelligence-I,
No.1, PAPJM Buildings,
Greams Road, Thousand Lights,
Chennai-600 006. ... Respondents in all W.Ps.,

Common Prayer: 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 appeal order passed by the 2nd Respondent, the Deputy Commissioner (ST), FAC,, GST-Appeal, Chennai II, Chennai-600 006, in RC/846, 847, 848 and 849/2024/A1, dated 16.02.2024, preferred against the adjudication order for the Assessment Years 2018-19, 2019-20, 2020-21 and 2021-22 and the consequential intimation notice dated 21.02.2024 issued by the 3rd respondent, the Deputy Commissioner (ST), Tambaram Zone and to quash the same.

For Petitioner : Mr.A.Palaniappan

For Respondents : Mr.Haja Nazirudeen,
Additional Advocate General,
assisted by
Mr.C.Harsharaj, Special Govt.Pleader(T)
and Mr.P.Haribabu, Government Advocate

COMMON ORDER

By this common order, all these writ petitions are being disposed of.

2. These Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Additional Advocate General appearing for the Respondents.

3. The Petitioner is before this Court as against the impugned orders all dated 16.02.2024 passed by the 2nd respondent / Appellate Authority in the appeals filed by the petitioner against the Orders in Original all dated 20.03.2023 passed for the tax period 2018-19 to 2021-22.

4. Earlier, the petitioner had approached this Court in W.P.Nos.21122, 21126, 21134 and 21163 of 2023 against the Orders in Original all dated 20.03.2023 as stated above. This Court vide order dated 18.07.2023 disposed of the aforesaid writ petitions with the following directions. Relevant portion of the said order is extracted hereunder:-

> *"7. There is no merit in the challenge to the impugned order passed under Section 74 of the GST Act, 2017. An option has been given to the petitioner to pay the tax, interest and 50% of the penalty, within a period of 30 days from the date of communication of the orders dated 24.03.2023 pursuant to Assessment Orders dated 20.03.2023. The petitioner has not been exercised the option within the stipulated time. Therefore, the petitioner has to challenge the assessment order dated 20.03.2023 under Section 107 of the GST Act. There is no merits in the present writ petition.*
>
> *8. Therefore, these writ petitions are liable to be dismissed. Considering the fact that the petitioner had filed these writ petitions before expiry of the extended period of limitation for filing an appeal against the Assessment Order dated 20.03.2023, the petitioner is given a liberty to file a statutory appeal within a period of 15 days from the date of receipt of a copy of this Order, subject to compliance of other requirement of the provisions of the GST Act, 2017.*
>
> *9. These writ petitions are dismissed with the above liberty. No costs. Consequently, connected writ miscellaneous petitions are closed."*

5. Pursuant to the directions of this Court, the petitioner had also filed the respective appeals in time. However, there was a dispute as to whether the petitioner had indeed pre-deposited 10% of the disputed tax. The impugned orders records that there was no pre-deposit by the petitioner and that there were also certain manipulation / errors.

6. The learned counsel for the petitioner would further submit that the petitioner is willing to explain the case afresh before the Appellate Authority and is also willing to deposit additional 10% of the disputed tax.

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 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing additionally 10% of the disputed tax over and above the 10% that was required to be deposited at the time of filing appeal 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. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final order on merits after hearing the petitioner and in accordance with law as expeditiously as possible, on its own

turn without further reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

9. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

10. These Writ Petitions are disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

10.12.2025

ssn

To:

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Chennai-600 006.

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C.SARAVANAN, J.,

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