IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP Nos.13451, 13457 & 13461 of 2025
AND
WMP NOS.15091, 15093, 15099, 15101, 15103 & 15104 of 2025

Mahalakshmi Mines
Represented by its Proprietor
Mr.Kempanna Narayanan
316, Rayakottai Road, Opp TNEB
Office,
Hosur, Krishnagiri,
Tamil Nadu - 635 109.

Petitioner(s) in all W.P.'s

Vs

1.The Deputy Commissioner
(ST)(GST)(Appeal), Erode and Salem
Integrated Commercial Taxes Building,
2nd Floor, Room No.233, Pitchards
Road,
Hastampatty, Salem - 636 007.

2.State Tax Officer, Inspection-Group-2
Office of the Joint Commissioner (ST),
Intelligence, Hosur Commercial Taxes
Building, Kumedepalli, Hosur - 635

109.

Respondent(s) in all W.P.'s

Prayer in W.P.No.13451 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order bearing ROC Nos.361 of 2025 dated 17.02.2025 passed by the first respondent under Section 107 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the year 2020-21, and quash the same, and direct the first respondent to admit the appeal and hear the case on merits without reference to limitation.

Prayer in W.P.No.13457 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order bearing ROC Nos.362 of 2025 dated 17.02.2025 passed by the first respondent under Section 107 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the year 2021-22, and quash the same, and direct the first respondent to admit the appeal and hear the case on merits without reference to limitation.

Prayer in W.P.No.13461 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order bearing ROC Nos.363 of 2025 dated 17.02.2025 passed by the first respondent under Section

107 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the year 2022-23, and quash the same, and direct the first respondent to admit the appeal and hear the case on merits without reference to limitation.

For Petitioner(s): in all W.P.'s	Mr.Srinivasan.V
For Respondent(s): in all W.P.'s	Mr.V.Prashanth Kiran, Government Advocate (Tax)

COMMON ORDER

Since the issue involved and the relief sought in all these Writ Petitions are identical in nature, the same were heard together and disposed of vide this common order.

2. Mr.V.Prashanth Kiran, learned Government Advocate (Tax), takes notice on behalf of the respondents. By consent of the parties, the main Writ Petitions are taken up for final disposal at the time of admission stage itself.

3. The learned counsel for the petitioner submitted that, show cause notices in Form GST DRC-01 were issued to the petitioner on 19.03.2024

through GST common portal. The petitioner had filed its reply on 07.06.2024. After perusing the reply filed by the petitioner, orders-in-original dated 03.10.2024 came to be passed by the 2nd respondent. Being aggrieved over the said orders dated 03.10.2024, the petitioner had preferred appeals before the Appellate Authority with a delay of 30 days along with payment of 10% disputed tax as pre-deposit for filing an appeal. However, the said appeals were dismissed for the reason that the appeals were filed beyond the stipulated time limit prescribed under Section 107(1) of the Act.

4. The learned counsel for the petitioner contended that the orders-in-original dated 03.10.2024 were uploaded in the common GST portal. Since the petitioner was unaware of the adjudication proceedings, he failed to file the appeals in time. It is also submitted by the learned counsel for the petitioner that the petitioner is ready to comply with the condition imposed by this Court. Thus, he prays for setting aside the impugned orders.

5. Mr.V.Prashanth Kiran, learned Government Advocate (taxes) appearing

for the respondent would submit that impugned orders under challenge may be be set aside subject to the condition that the petitioner deposits additional 5% of the disputed tax over and above the statutory deposit of 10% of the disputed tax already paid by way of pre-deposit at the time of filing appeals.

6. Heard both sides and perused the materials available on record.

7. Considering the above submissions made by the learned counsel on either side and taking into consideration the undertaking given by the petitioner, this Court is inclined to set-aside the impugned orders with terms, by issuing the following directions:-

(i) The impugned orders dated 17.02.2025 passed by the first respondent/Deputy Commissioner (ST)(GST)(Appeal) are set aside in respect of assessment years 2020-21, 2021-22 and 2022-23, subject to the condition that the petitioner deposits additional 5% of the disputed tax over and above the statutory deposit of 10% of the disputed tax each of the assessment years 2020-21, 2021-22 and 2022-23, within a period of two weeks from the date of receipt of a copy of this order.

ii) If the petitioner deposits the additional 5% of the disputed tax each of the assessment years 2020-21, 2021-22 and 2022-23, within the time stipulated above, the first respondent/Appellate Authority is directed to entertain the Appeals on its file and shall decide and dispose of the same on merits and in accordance with law, as expeditiously as possible.

iii) The Appellate Authority is directed to ensure payment of 15% of the disputed tax, each of the assessment years 2020-21, 2021-22 and 2022-23 by the petitioner for the purpose of taking the appeals on its file.

8. With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

17-04-2025

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

To

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Integrated Commercial Taxes Building,
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KRISHNAN RAMASAMY J.

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