



WEB COPY



W.P.No.14082 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.14082 of 2025
and
W.P.Nos.15831 & 15832 of 2025

Tvl.RS Development and Constructions India P Ltd.,
GSTIN:33AAECR1869D1ZJ,
Represented by its Director S.Sathish,
No.131/1, APT Road, Erode-638 003. ... Petitioner

Vs.

The Deputy Commissioner (CT),
GST Appeals, Commercial Tax Office Buildings,
Hasthampatti, Pitchards Road,
Salem-636 007. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records pertaining to the impugned order in Form GST APL-02 reference no.ZD330325179722C dated 24.03.2025 issued by the Respondent and quash the same.



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For Petitioner : Mr.G.Derrick Sam

For Respondent : Mr.C.Harsha Raj (Taxes)
Special Government Pleader

ORDER

This writ petition has been filed challenging the Order dated 24.03.2025 passed by the respondent and to quash the same.

2. Mr.C.Harsha Raj, learned Special Government Pleader (Taxes) takes notice on behalf of the Respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel appearing for the petitioner would submit that challenging the assessment order dated 30.04.2024, the petitioner filed an appeal before the respondent on 29.07.2024 and the mandatory deposit of 10% of disputed tax was paid through DRC-03 on 30.07.2024. But the respondent without affording an opportunity of personal hearing, vide order dated 24.03.2025 has rejected the appeal filed by the petitioner for non compliance of pre-deposit.



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4. Further, he would submit that if the petitioner was granted an opportunity of personal hearing, he could have submitted the pre-deposit details. He therefore prays to set aside the impugned order.

5. The learned Special Government Pleader (Taxes) appearing for the respondent would submit that without making pre-deposit the petitioner has directly filed the Appeal. However, he would submit that the impugned order may be set aside on terms.

6. Heard both sides. Perused the records.

7. Considering the facts and circumstances of the case and also considering the submissions made, this Court is of the view that since the petitioner has already paid the mandatory pre-deposit, this Court is inclined to set aside the impugned order dated 24.03.2025 passed by the Respondent. Accordingly, this Court passes the following order:-



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(i) Accordingly, the impugned order dated 24.03.2025 passed by the respondent is set aside and the matter is remanded back to the Respondent, subject to the payment of a sum of Rs.5,000/- to the Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, within a period of 6 weeks from the date of receipt of 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) Upon production of proof with regard to the payment of a sum of Rs.5,000/- as stated above, the Respondent is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.

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



closed.

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

The Deputy Commissioner (CT),
GST Appeals, Commercial Tax Office Buildings,
Hasthampatti, Pitchards Road,
Salem-636 007.

KRISHNAN RAMASAMY.J.,

arr



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