IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 04-06-2025**

CORAM

**THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY**

**WP No. 19119 of 2025**
**and**
**W.M.P.Nos.21469, 21470 & 21474 of 2025**

M/s.Supreme Auto Comp India Private Limited
Rep by its CEO J.P. John Peter Raj,
B-18 1st and IInd Phase,
SIDCO Industrial Estate,
Hosur 635 126, Tamil Nadu.

Petitioner

Vs

The Assistant Commissioner (ST) (FAC)
Hosur (South-1),
CT Building, Seetharam Nagar,
Bangalore Road,
Near Old Bus Stand,
Hosur-635 109.

Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari, calling for the records relating the impugned order No.33AAMCS792301ZB/2018-19 dated 31-05-2024 by the Respondent and quash the same.

For Petitioner : Mr.G.Vairava Subramanian

For Respondent : Ms.P.Selvi,
Government Advocate (Taxes)

**ORDER**

Challenging the order dated 31.05.2024 passed by the respondent relating to the assessment year 2018-19, the petitioner had filed the present Writ Petition.

2. Ms.P.Selvi, learned Government Advocate (Taxes), takes notice on behalf of the respondent. By consent of the parties, the main Writ Petition is taken up for disposal at the time of admission stage itself.

3. The learned counsel for the petitioner submitted that a show cause notice in Form DRC-01 dated 31.01.2024 was issued to the petitioner through GST common portal. The petitioner had submitted its reply and also explained the transactions during the hearing with the respondent. On receipt of such explanation along with documents, the respondent passed an order on 31.05.2024, raising a demand along with interest and penalty totaling to

Rs.1,32,23,435/-. He further submitted that the factual issues on the penalty and late fee, can be adjudicated before the Appellate Authority by way of filing an appeal. Hence, the petitioner seeks leave of this Court to file an appeal before the Appellate Authority. The learned counsel for the petitioner further submitted that since there is a delay in filing the appeal due to ill-health of his son, the petitioner undertakes to pay additional 5% of the disputed tax amount over and above the statutory deposit of 10% of the disputed tax.

4. Ms.P.Selvi, learned Government Advocate (Taxes) appearing for the respondent has no serious objection on the said submission made by the learned counsel for the petitioner.

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

6. Considering the above submissions made by the learned counsel on either side, this Court is not inclined to entertain the present writ petition. Accordingly, this Writ Petition is dismissed. However, liberty is granted to the

petitioner to file an appeal before the Appellate Authority, 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 at the time of filing the appeal, within a period of four (4) weeks from the date of receipt of a copy of this order. If the petitioner deposits 15% of the disputed tax in total, within the time as stated above, the Appellate Authority is directed to take up the Appeal on its file and shall decide and dispose of the same on merits and in accordance with law. The Appellate Authority is directed to ensure the payment of 15% of the disputed tax by the petitioner for the purpose of taking the appeal on its file. No costs. Consequently, connected Miscellaneous Petitions are closed.

**04-06-2025**

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

The Assistant Commissioner (ST) (FAC)
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**KRISHNAN RAMASAMY J.**

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