IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.18710 of 2025
and
W.M.P.Nos.20939, 20942, 27097 and 27098 of 2025

Sri Thangamalai Murugan Agency
Represented by its Proprietor
Ganesan Shanmugam ... Petitioner

Vs.

1.The Appellate Deputy Commissioner (ST) GST,
Salem.

2.The Commercial Tax Officer,
Mettur Assessment Circle,
Mettur. .... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in relation to the impugned order GSTIN33BKQPS3883J1ZE/2019-2020 dated 31.08.2024 issued by the 2nd Respondent and consequential order passed by the 1st Respondent in GST APL-02 dated 20.03.2025 and quash the same as it is in gross violation of principles of natural justice, judicial discipline, is arbitrary, perverse and violate of Articles 14 and 19(1)(g) of the Constitution and further direct the 2nd Respondent to give the opportunity of the hearing to the Petitioner.

(Prayer amended as per Order of this Court dated 12.11.2025
in W.M.P.No.27095 of 2025 in W.P.No.18710 of 2025)

For Petitioner : Ms.G.Mathangi
for Mr.M.Narasimha Bharathi

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing GSTIN: 33BKQPS3883J1ZE/2019-2020 dated 31.08.2024 of the 2nd Respondent and its consequential order bearing GSTIN: 33BKQPS3883J1ZE (Ref.No.ZD330325153057N) in FORM GST APL-02 dated 20.03.2025 of the 1st Respondent whereby the Petitioner's Appeal against the aforesaid order was rejected on the ground of limitation.

4. The said Appeal was filed on 10.03.2025. At the time of filing of Appeal, the Petitioner had also deposited 10% of the disputed tax. On 19.06.2024, the Petitioner had filed a Reply to the Show Cause Notice in DRC-01 dated 20.05.2024 which preceded the impugned Order dated 31.08.2024.

5. It is the specific case of the Petitioner that the Petitioner's Reply dated 19.06.2024 has not been considered and therefore the Petitioner had filed an application for rectification under Section 161 of the respective GST enactments on 28.11.2024, which came to be rejected on 29.01.2025.

6. It is in this background, the Petitioner challenged the Assessment Order dated 31.08.2024 and the order of rejection of application for rectification dated 29.01.2025 before the 1st Respondent/Appellate Authority who by impugned Order dated 20.03.2025, dismissed the Appeal on the ground of limitation.

7. A reading of the impugned Assessment Order dated 31.08.2024

indicates that the impugned Order is a detailed Order and has been passed after considering the Reply of the Petitioner dated 19.06.2024.

8. Therefore, there is no scope for quashing the impugned Assessment Order dated 31.08.2024 and to remand the case back to the 1st Respondent/Appellate Authority.

9. Considering the same, the Appellate Order dated 20.03.2025 is quashed and the case is remitted back to the 1st Respondent/Appellate Authority to pass a detailed order on merits subject to the Petitioner depositing additional 15% of the disputed tax over and above 10% of the disputed tax, which was already deposited by the Petitioner at the time of filing of the Appeal before the 1st Respondent/Appellate Authority. The aforesaid additional 15% of the disputed tax shall be deposited 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.

10. In case the Petitioner complies with the above stipulations, the 1st

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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

11. In case the Petitioner fails to comply with the above stipulations, 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.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

12.11.2025
(2/2)

Neutral Citation : Yes / No

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<u>To</u>:

1.The Appellate Deputy Commissioner (ST) GST,
Salem.

2.The Commercial Tax Officer,
Mettur Assessment Circle,
Mettur.

<u>C.SARAVANAN, J.</u>
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