IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP. Nos. 18478, 18482 and 18484 of 2023
and
WMP.Nos. 17720, 17726, 17719, 17727, 17712 & 17715 of 2023

W.P.No.18478 of 2025
Sri Kumaran Metal Castings
rep. by its Proprietor, A.M.Uvaraja,
31, School Street,
Ayapakkam, Chennai - 600077.

..Petitioner

Vs

Assistant Commissioner(st),
Tiruverkadu Assessment Circle,
Room No. 422, Integrated Commercial Taxes
and Registration Department Building,
No. 571, Annasalai, Nandanam,
Chennai - 600 035.

..Respondent

WP No. 18482 of 2023

Sri Kumaran Metal Castings
rep. by its Proprietor, A.M.Uvaraja,
31, School Street,
Ayapakkam, Chennai - 600077.

..Petitioner

Vs

Assistant Commissioner(st),
Tiruverkadu Assessment Circle,
Room No. 422,
Integrated Commercial Taxes and
Registration Department Building,
No. 571, Annasalai,
Nandanam, Chennai - 600 035.

..Respondent

WP No. 18484 of 2023

Sri Kumaran Metal Castings,
Rep. by its Proprietor, A.M.Uvaraja,
31, School Street,
Ayapakkam, Chennai - 600077.

..Petitioner

Vs

Assistant Commissioner(st),
Tiruverkadu Assessment Circle,
Room No. 422,
Integrated Commercial Taxes And Registration
Department Building,
No. 571, Annasalai, Nandanam,
Chennai - 600 035.

..Respondent

W.P.No.18478 of 2023: Writ Petition filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent passed in GSTIN.33ABSPSU4718J1Z2 /2017-2018 dated 10.08.2022 and quash the same, and further direct the respondent to redo the adjudication after granting personal hearing .

WP No. 18482 of 2023 : Writ Petition filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent passed in GSTIN.33ABSPSU4718J1Z2 /2018-2019 dated 10.08.2022 and quash the same, and further direct the respondent to redo the adjudication after granting personal hearing .

WP No. 18484 of 2023: Writ Petition filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent passed in GSTIN.33ABSPSU4718J1Z2 /2019-2020 dated 10.08.2022 and quash the same, and further direct the respondent to redo the adjudication after granting personal hearing

For Petitioner in all WPs: : Ms. Divya
for Mr. N.Murali

For Respondent in all WPs : Ms. Amirta Poonkodi Dinarakan,
Government Advocate

COMMON ORDER

Ms. Amirta Poonkodi Dinarakan, learned Government Advocate, takes notice for the Respondents.

2. These Writ Petitions are disposed of by this common order at the admission stage itself with the consent of the learned counsel for the petitioner and the learned Government Advocate for the Respondents .

3. The petitioner has challenged the respective Assessment Orders all dated 10.08.2022 passed for the tax period 2017-2018, 2018-2019 and 2019-20 in DRC-07 by the Respondents which preceded the Show Cause Notice in DRC 01 to which the Petitioner filed a common reply on 11.04.2022.

4. These Writ Petitions have been filed only on 19.06.2023 long after the expiry of limitation period prescribed under Section 107 of the respective GST Enactments for filing a statutory appeal.

5. Learned counsel for the petitioner submits that the petitioner may be given an opportunity to contest the issue on merits before the Appellate

Commissioner and therefore seeks for an appropriate direction from this Court.

6. Learned Government Advocate for the Respondents, on the other hand would submit that the dispute has arisen on account of Input Tax Credit availed by the petitioner from non-existing dealers who have issued fake invoices to enable the petitioner to avail Input Tax Credit wrongfully.

7. It is further submitted that earlier that the Input Tax Credit of the Petitioner was blocked and after the impugned orders were passed, they stood vacated. It is contended that the petitioner has no case on merits either to challenge the order before this court or before the Appellate Authority.

8. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents and recorded the submission of the learned Government Advocate for the Respondents

9. Following the consistent view taken by this Court under similar circumstances, these Writ Petitions are disposed of by giving liberty to the petitioner to challenge the respective impugned orders all dated 10.08.2022 passed for the respective tax periods before the Appellate Authority subject to the Petitioner depositing 25% of the disputed tax confirmed under each of the

impugned order in cash within a period of 30 days from the date of receipt of a copy of this order.

10. In case the petitioner complies with the above stipulations, the Appellate Authority shall entertain and dispose the appeals on merits on its own turn without further reference to limitation.

11. Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

12. These Writ Petitions stand disposed of with the above liberty. No costs. Connected Writ Miscellaneous Petitions are closed.

10-12-2025

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

To
Assistant Commissioner(st),Tiruverkadu
Assessment Circle, Room No. 422, Integrated
Commercial Taxes And Registration Department
Building, No. 571, Annasalai, Nandanam,
Chennai - 600 035.

C.SARAVANAN J.

gv

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