IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.05.2025

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.No.19035 of 2025

M/s.Hakuna Matata Solutions Pvt. Ltd.
Rep. by its Director, Gengarajan PV
No.51 Tower C, Third Floor, TEK Meadows
Rajiv Gandhi Salai
Chennai – 600 119. .. Petitioner

Vs.

1. The Deputy Commissioner (ST)
   GST-Appeal, Chennai (II)
   Main Building, 2nd Floor, Greams Road
   Chennai – 600 006.

2. The Assistant Commissioner (ST)
   Kelambakkam Assessment Circle
   No.46, Room No.119, 1st Floor
   Mylapore Taluk Office Building
   Greenways Road, Chennai – 600 028. .. Respondents

Prayer: Petition filed under Article 227 of the Constitution of India, seeking a writ of certiorari, calling for the records of the 1st respondent pertaining to the impugned order bearing RC No.958/2025/A1 dated 17.04.2025 and quash the same.

For the Petitioner	:	Mr.J.B.Aadeish
For the Respondents	:	Mrs.K.Vasanthamala Government Advocate (Tax) for R1 and R2

ORDER

Heard both sides.

2. The petitioner suffered an *ex-parte* order under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017, at the hands of the second respondent. Aggrieved over the same, the petitioner filed an appeal before the first respondent. While filing the appeal, the petitioner deposited 10% of the tax amount, but the appeal was filed beyond the condonable period. Therefore, the Appellate Authority rightly dismissed the appeal as not maintainable. Challenging the same, this writ petition came to be filed.

3. The order passed by the Appellate Authority cannot be faulted, however, taking into account the special facts and circumstances of the case and recording the undertaking of the petitioner to pay a further 15% of the tax amount to the second respondent, the impugned order in the writ petition is set aside.

4. The petitioner undertakes to pay a further 15% of the tax amount on or before 06.06.2025. Upon payment of the said amount, the attachment of the petitioner's bank account will stand lifted and only in that event, the order passed by the Appellate

Authority and the Assessing Authority would stand set aside and the matter would be remitted back to the file of the second respondent.

5. The petitioner shall appear before the second respondent on 13.06.2025 at 04:00 p.m. and place all the relevant materials before the second respondent and the second respondent will peruse the same and after hearing the petitioner, shall pass orders afresh on merits and in accordance with law.

6. It is made clear that on failure of compliance of the aforementioned conditions by the petitioner, the benefit of the present order shall automatically stand vacated without any further reference to this Court.

7. The writ petition, accordingly, stands allowed. There shall be no order as to costs. Consequently, W.M.P.Nos.21328 and 21332 of 2025 are closed.

22.05.2025

Speaking Order/Non-Speaking Order
Neutral Citation:Yes/No
Index: Yes/No

drm/jeni

To:

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G.R.SWAMINATHAN, J.

(drm/jeni)

W.P.No.19035 of 2025

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