IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.06.2025

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The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.21423 of 2025
and
WMP.Nos.24187 & 24189 of 2025

Elgi Sauer Compressors Ltd.
Rep. by its authorised signatory N. Visvanathan,
S.F.No.322/2B2 Part, Codissia Industrial Park,
Chettipalayam, Coimbatore,
Tamil Nadu 641201. ...Petitioner

Vs.

1. State tax Officer / Commercial tax officer,
   Singanallur South Circle,
   Commercial Taxes Building,
   2nd Floor, Dr.Balasundaram Road,
   ATT colony, Gopalapuram,
   Pappanaickenpalayam, Coimbatore 641 018.

2. Deputy Commissioner (CT)
   Singanallur South Circle,
   Commercial Taxes Building,
   2nd Floor, Dr.Balasundara Raod,
   ATT colony, Gopalapuram,
   Pappanaickenpalayam, Coimbatore 641 018.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for the records of the first respondent herein in impugned order under section 73 passed inGSTIN:33AACCE0460H1Z5/2019-20 dated 27.08.2024 merged with order under Section 161 dated 13.02.2025 with reference number ZD3302251202061 and the consequential Form GST APL - 02 dated 28.04.2025 issued by the second respondent rejecting the appeal filed by the petitioner on 27.02.2025 and quash the same as arbitrary, unjust and illegal.

For Petitioner	:	Mr. G.Vardini Karthik
For Respondents	:	Ms.P.Selvi, Government Advocate (Taxes)

ORDER

Ms.P.Selvi, learned Government Advocate (Taxes), takes notice on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order dated 27.08.2024 passed by the 1st respondent and to quash the same.

3. The learned counsel for the Petitioner submitted that the respondent issued show cause notice dated 24.05.2024, for which the petitioner filed its reply on 24.06.2024. But the 1st respondent without considering the same has passed the impugned assessment order dated 27.08.2024, against the petitioner demanding the payment of tax along with penalty and interest for the Assessment Year 2019-2020. Immediately, the petitioner filed the rectification petition under Section 161 of the TNGST Act, 2017 before the respondent and the same was rejected vide order dated 13.02.2025. Thereafter,the petitioner filed an appeal before the 2nd respondent on 27.02.2025 and the same was rejected by the 2nd respondent on the ground of delay. Therefore, left with no other alternative the petitioner is before this Court challenging the impugned assesement order.

4. The learned counsel for the petitioner would submit that though a challenge has been made with regard to the impugned assessment order, it would suffice if the petitioner is permitted to file an appeal before the appellate authority and the appellate authority may be directed to take the appeal on record.

6. The learned Government Advocate (Taxes) appearing for the respondents would submit that nothing prevented the petitioner to file appeal immediately after the passing of the assessment order. But instead of filing appeal, the petitioner filed rectification petition. However, she fairly submits that the request made by the petitioner may be considered subject to terms.

7. In reply, the learned counsel for the petitioner would submit that the petitioner is now ready to deposit 5% of disputed tax over and above the 10% of statutory pre deposit before the authority concerned, in the event of providing an opportunity to them to file as appeal before the appellate authority, for which, the learned Government Advocate(Taxes) has no serious objection.

8. Heard both sides and also perused the materials available on record.

9. In the present case, as rightly contended by the learned Government Advocate (Taxes) for the respondent that nothing prevented the petitioner from filing an appeal immediately after passing of the assessment order. However, in the interest of justice and in order to provide an opportunity to the petitioner to substantiate its case, this Court is inclined to pass the following order:-

> (i) The petitioner is permitted to file an appeal before the appellate authority subject to payment of 5% over and above the 10% statutory deposit of disputed tax demand, as agreed by the petitioner, before the appellate authority, within a period of four weeks from the date of receipt of a copy of this order.
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> (ii) On such payment being made, 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, within a period of two weeks .

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

18.06.2025

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
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To

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KRISHNAN RAMASAMY, J.

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