IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.06.2025

CORAM

The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.21418 of 2025 and
WMP.No.24178 of 2025

M/s.Lavanya Steels,
Represented by its Proprietor R.Mariappan,
GSTIN: 33AKLPM7724L2ZP,
81C, Palanisamy Gounder Thottam,
Athipalayam Road, Chinnavedapatti,
Coimbatore - 641 049.

...Petitioner

Vs.

The Joint Commissioner (Appeals),
Coimbatore Circuit, 6/7, ATD Street,
Racecourse Road, Coimbatore-641 018.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for the records pertaining to the impugned order in A.No 165/2023-GST-JC-CBE dated 28.11.2024 issued by the sole Respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam

For Respondents : Mr.Rajnish Pathiyil,
Senior Panel Counsel

ORDER

The challenge in this writ petition is to the order dated 28.11.2024 passed by the respondent and to quash the same.

2. The learned counsel for the petitioner would submit that in the present case both the State and Central Tax authorities have issued show cause notice to the petitioner, for which reply was also filed by the petitioner. But without considering the same order-in-original also came to be passed by both authorities. Challenging the said orders, Appeals were also preferred. Further, he would submit that the matter pertains to overlapping of demand and demands were raised by both the State and Central Authorities for the same invoices. Further, he would submit that total demand made by the Respondent in the present case was Rs.14,26,665/- and the petitioner have already made a pre-deposit before the State Authorities for filing Appeal is Rs.6,25,998/- and deducting the same,

the petitioner has paid a sum of Rs. 9,11,456/- before the respondent. Based on this the appeal was admitted and thereafter the same was rejected vide the impugned order on the ground that copies of the appeal papers relating to State GST Authorities were not signed.

3. Further, he would submit that if the petitioner had been provided with an opportunity before rejecting the appeal, the petitioner would have rectified this defect either by paying the pre-deposit or by producing the authentic copies of pre-deposit details for the State GST. He therefore prays to set aside the impugned order.

4. The learned Senior Panel Counsel appearing for the Respondent submitted that the matter pertains to overlapping issue [demands were raised by both the Central and State Tax authorities] and the same can be decided only in the Appeal stage. Further, he would submit that the petitioner without paying the required pre-deposit for filing the Appeal has filed the Appeal before the Respondent and therefore it was rejected.

5. In reply, the learned counsel for the petitioner would fairly submit that the petitioner is now ready and willing to deposit a sum of Rs.5,15,209/- with additional deposit of Rs.5,00,000/- in the event of providing an opportunity to them along with the required documents to substantiate their claim for which the learned Senior Panel Counsel appearing for the Respondent has no serious objection.

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

7. Considering the facts and circumstances of the case and also the submissions made, this Court is of the view that the reasons assigned by the petitioner appears to be genuine and that apart since the petitioner is now ready and willing to deposit a sum of Rs.5,15,209/- with additional deposit of Rs.5,00,000/- before the appellate authority, this Court is inclined to set aside the impugned order dated 28.11.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The order impugned herein is set aside and the matter is remanded to the Respondent on condition that as volunteered by the Petitioner, they shall deposit a sum of ***Rs.5,15,000/-*** being the 10% of disputed tax, apart from the additional deposit of ***Rs.5,00,000/-*** to the Respondent within a period of ***three weeks*** from the date of receipt of a copy of this order and the setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) On such deposit being made, the respondent is directed to take the Appeal on record and decide the same in accordance with law as expeditiously as possible.

12. Accordingly, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petition is closed.

18.06.2025

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

The Joint Commissioner (Appeals),
Coimbatore Circuit,
6/7, ATD Street, Racecourse Road,
Coimbatore-641 018.

KRISHNAN RAMASAMY, J.

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