



W.P.Nos.21846 & 16647 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 18.08.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos. 21846 & 16647 of 2025

and

W.M.P.Nos. 24623 & 18830 of 2025

Mrs.Dorathy Sheela Francis,
No.90/B, Jayavinayagar Kovil Street,
Chetpet, Chennai – 31.

...Petitioner in WP.No.21846/2025

Mr.Madurai Francis,
No.90/B, Jayavinayagar Kovil Street,
Chetpet, Chennai – 31.

... Petitioner in WP.No.16647/2025

Vs.

1.The Commissioner of Appeals-I,
26/1 – Mahatma Gandhi Road,
Nungambakkam,
Chennai – 34.

2.The Assistant Commissioner of GST
& Central Excise,
Chennai North Commissionerate,
2054, 12th Main Road, Newry Towers,
Anna Nagar, Chennai – 40.

...Respondents in both petitions



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Common Prayer : Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records in the files of the 1st respondent Order in Appeal No.206/2024 (CTA-I) dated 26.06.2024 and Appeal No.211/2024 (CTA-I) dated 27.06.2024 and quash the same as illegal, invalid without jurisdiction and violated the principles of natural justice and direct the 1st respondent to restore the appeal on file in Appeal No.24 of 2024.

For Petitioner : Mr.D.Vijayakumar in both petitions

For Respondent : Mr.A.P.Srinivas
Senior Standing Counsel in both petitions

Common Order

Challenge was made against the order passed by the respondent, refusing to take the appeal file by the petitioner on record on the ground that pre-deposit amount of 7.5% was not deposited by the petitioner at the time of filing of the appeal.



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2. Heard Mr.D.Vijayakumar, learned counsel appearing for the petitioner and Mr.A.P.Srinivas, learned Senior Standing Counsel appearing for the respondents.

3. The learned counsel appearing for the petitioner would submit that at the time of filing appeal, as far as W.P.No.21846 of 2025 is concerned, the petitioner paid a pre-deposit amount of Rs.39,246/- and in W.P.No.16647 of 2025, the petitioner deposited a sum of Rs.83,181/- whereas 7.5% comes to Rs.19,248/-. He would further submit that since he had deposited more than the 7.5% pre-deposit amount, the order passed by the respondent rejecting the appeals was in violation and principles of natural justice. Hence, he has come up with these writ petitions.

4. The learned Senior Standing Counsel appearing for the respondents would submit that the petitioner has not paid the amount under the head of pre-deposit, the amount was paid under the customs head hence, the petitioner might have paid the amount for discharging some other liability. He would further submit that due to said reasons only, the appeal was



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rejected.

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5. The learned counsel for the petitioner would submit that he has no customs liability to discharge. He would further submit that while mentioning the heads of account in the provided column, the petitioner mentioned as customs instead of pre-deposit.

6. Considering the submissions made by the learned counsel for the petitioner and the respondent, when the matter was taken up for hearing, this issue was elaborately considered and ultimately, this Court directed the petitioner to file an affidavit to the extent that the amount paid only towards pre-deposit. To that extent, he has filed an affidavit.

7. Considering the fact that the petitioner has filed an affidavit stating that the amount was paid only towards pre-deposit and not for discharging some other liability, the respondent Authorities are directed to take the appeals filed by the petitioner on record and dispose of the same in accordance with law.



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8. With the above observations, these writ petitions are disposed of.

No costs. Consequently, connected miscellaneous petitions are closed.

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Index : yes/no

Neutral Citation : yes/no

To

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- 2.The Assistant Commissioner of GST
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Krishnan Ramasamy, J.

KKN

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