IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.07.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24349 of 2025
& W.M.P.Nos.27403 & 27408 of 2025

Mr.Shrreyans Raj,
Proprietor of Tvl.Vardamaan Foundations,
5, Bhuvana Illam,
Reddy Street, Virugambakkam,
Chennai - 600 092. ... Petitioner

Vs.

1.The State Tax Officer,
Saligramam Assessment Circle,
No.46, Bishop Garden,
Mylapore Taluk Office Building,
Greenways Road, Chennai - 600 028.

2.The Deputy Commissioner (CT) (FAC),
GST Appeals, Chennai - 1,
Main Building, PAPJM Building (Main Building),
Greams Road, Chennai - 600 006. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the first respondent in GSTIN:33AYTPS7235E2Z0/2020-21 dated 14.02.2025, the order under Section 73 dated 14.02.2025 and the summary of the order in Form GST DRC-07 dated 14.02.2025 issued in Reference No:ZD330225142507N and the consequential impugned orders dated 24.06.2025 passed by the second respondent and to quash the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017.

For Petitioner	:	Mr.Benuel Ritesh Rajkumar
For Respondents	:	Ms.Amirta Poonkodi Dinakaran, Government Advocate (T)

ORDER

This writ petition has been filed challenging the impugned orders dated 14.02.2025 & 24.06.2025, respectively passed by the respondents.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the respondents. By consent of the parties, these main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, show cause dated 08.11.2024 followed by three reminders dated 30.12.2024, 28.01.2025 & 05.02.2025 were uploaded by the first respondent in the GST common portal. Since the petitioner was not aware of those notice and reminders, they failed to file their reply within the time. Under these circumstances, the assessment order dated 14.02.2025 came to be passed by the first respondent without providing any opportunity of personal hearing to the petitioner. Being unaware of the said assessment order, the petitioner has failed to file their appeal within time. Thereafter, the appeal against the aforesaid assessment order was preferred by the petitioner with a delay of 5 days. Since the petitioner has not filed the said appeal within a period of limitation, the second respondent rejected the same vide rejection order dated 24.06.2024. Hence, he prayed to set aside the rejection order and remand the matter to the second respondent for fresh consideration.

4. Further, he would submit that the respondents have already recovered a sum of Rs.1,19,741/- from the account of the petitioner, which comes to 22% of the disputed tax.

5. On the other hand, the learned Government Advocate appearing for the respondents would submit that the delay, in filing the appeal, has occurred only due to the fault on the part of the petitioner and requests this Court to pass appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents and also perused the materials available on record.

7. In the case on hand, the assessment order came to be passed by the first respondent on 14.02.2025. Aggrieved over the same, an appeal was preferred by the petitioner on 19.06.2025, i.e., with a delay of 5 days. Since the delay was beyond the condonable period, the said appeal was rejected by the second respondent vide impugned order dated 24.06.2025. According to the petitioner, since he was not aware of the assessment order, they were unable to file the appeal within time.

8. In view of the above, this Court is inclined to set aside the

impugned rejection order dated 24.06.2025, since the reason assigned by the petitioner appears to be genuine.

9. Accordingly, this Court passes the following order:

i) The impugned order dated 24.06.2025, is set aside and remitted back to the second respondent/Appellate authority for fresh consideration. The setting aside of the impugned order will take effect from the date of payment of the said amount.

ii) If the appeal filed by the petitioner was completely returned, the petitioner is directed to file a fresh appeal, within a period of two weeks from the date of receipt of a copy of this order.

iii) Thereafter, the second respondent/Appellate Authority is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing an sufficient opportunity to the petitioner, as expeditiously as possible.

iv) Considering the fact that the impugned order itself has been set aside, this Court is of the opinion that the attachment made on the bank account of the petitioner cannot survive any longer and hence, it is to be lifted. As a sequel, the second respondent is directed to instruct the concerned Bank to release the attachment, and de-freeze the bank account of the petitioner, immediately upon the production of a copy of this order.

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

07.07.2025

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

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KRISHNAN RAMASAMY.J.,
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