IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 11.07.2025

Coram:

The Honourable Mr.Justice KRISHNAN RAMASAMY

W.P.No.24773 of 2025
and W.M.P.Nos.27917 & 27924 of 2025

M/s.Annam Steels,
Represented by its Proprietor,
Mr.Chelliah Vijayakumar,
New S.No.29/4, Old Survey No.29/1,
Flat 1C, Sadayankuppam Village,
Madhavaram Taluk,
Chennai – 600 103.

...Petitioner

Versus

1.Deputy State Tax Officer,
Tondiarpet Assessment Circle,
Integrated Commercial Taxes Offices Building,
Chennai North Division,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003.

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

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the impugned proceedings of the respondent in GSTIN: 33AABFS4712Q1Z0/2023-24 dated 04.11.2024 and the connected order under Section 73 dated 04.11.2024 and the summary of the order in Form GST DRC-07 dated 04.11.2024 passed in Reference No.ZD331124008489J and the consequential impugned order passed by the second respondent in the Form GST APL-02 dated 06.05.2025 in Reference No.ZD330525031509H and quash the same as passed contrary to the provisions of the Central Goods and Services Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and also passed in contrary to the principles of natural justice.

For Petitioner	:	Mr.Samuel Rupesh Rajkumar
For Respondents	:	Ms.P.Selvi, Government Advocate (Tax)

ORDER

Ms.P.Selvi, learned Government Advocate (Tax) takes notice for the respondents.

2. With the consent of both sides, this writ petition is taken up for final disposal at the admission stage itself.

3. The relief sought in this writ petition is to quash the Proceedings dated 04.11.2024 bearing GSTIN: 33AABFS4712Q1Z0/2023-24; connected Order under Section 73 dated 04.11.2024 and Summary of the Order in Form GST DRC-07 dated 04.11.2024 bearing Reference No.ZD331124008489J issued by the 1st respondent and Consequential Order in Form GST APL-02 dated 06.05.2025 bearing Reference No.ZD330525031509H passed by the 2nd respondent.

4. The case of the petitioner is that the petitioner is involved in the manufacturing of basic steel and iron and is also involved in metal scraping trading. The petitioner has been duly filing its returns and paying all the statutory taxes. On scrutinization of the returns filed by the petitioner for the Financial Year 2023-2024, it was found by the Officials that there was a mismatch between GSTR 3B and GSTR 2A/2B. Hence, the 1st respondent vide Notice in Form GST DRC-01 dated 05.07.2024, demanded the petitioner to pay appropriate interest at the rate of 18% per annum under Section 50(3) of the TN GST Act 2017 / CGST Act 2017 for the number of days delayed to be calculated from the date of filing the corresponding monthly returns and upto the date of payment of difference of taxes through

DRC-03 and further, called upon the petitioner to appear in person along with supporting documents and records, if any, before the 1st respondent on any working day for personal hearing, within 30 days from the date of receipt of that Notice.

5. After the receipt of aforesaid Notice, the petitioner filed its Objections on 17.09.2024 which was uploaded in the GST Portal in Form GST DRC – 06 bearing ARN No.ZD3309241116644I, but, the petitioner did not appear for personal hearing. While so, the 1st respondent has issued the Proceedings dated 04.11.2024, Order under Section 73 dated 04.11.2024 and Summary of the Order in Form GST DRC-07 dated 04.11.2024 against the petitioner. Aggrieved over the same, the petitioner filed an Appeal before the 2nd respondent on 28.12.2024. However, the 2nd respondent vide Order in Form GST APL-02 dated 06.05.2025, rejected the petitioner's Appeal for the reason “delay in submission of appeal”. Hence, the petitioner has filed this writ petition for the relief stated *supra*.

6. The learned counsel for the petitioner submitted that the impugned orders were not properly served to the petitioner. It is submitted that the

Proceedings dated 04.11.2024; Order under Section 73 dated 04.11.2024 and Summary of the Order in Form GST DRC-07 dated 04.11.2024 issued by the 1st respondent as well as the Order in Form GST APL-02 dated 06.05.2025 passed by the 2nd respondent were uploaded only in the GST Portal and the same were not served to the petitioner through e-mail or registered post.

6.1. It is further submitted by the learned counsel for the petitioner that the petitioner could not file the Appeal in time because of the time taken for gathering supporting documents, reconciling records and obtaining legal advice. Therefore, the learned counsel prayed this Court to condone the delay of 51 days in filing the Appeal and issue appropriate direction to the 2nd respondent to take up the petitioner's Appeal.

7. The learned Government Advocate (Tax) appearing for the respondents submitted that if the petitioner's Appeal is restored on the file of 2nd respondent, the 2nd respondent would take up the same and pass appropriate orders, within a time frame to be fixed by this Court.

8. Heard the learned counsel on either side and perused the materials available on record.

9. As far as this case is concerned, as against the impugned Orders dated 04.11.2024 passed by the 1st respondent, the petitioner preferred an Appeal before the 2nd respondent on 28.12.2024. The petitioner could not file the Appeal in time because of the time taken for gathering supporting documents, reconciling records and obtaining legal advice. The reason stated by the petitioner for belated filing of Appeal appears to be genuine. Hence, this Court issue/pass the following directions/orders:

(i) The delay of 51 days in filing the Appeal before the 2nd respondent is condoned and the petitioner's Appeal is restored on the file of 2nd respondent on condition that the petitioner shall pay a sum of Rs.5,000/- (Rupees Five Thousand Only) to the Principal Government Naturopathy Medical College and Hospital, Chennai bearing Account No.7883022723, IFSC Code: IDIB000M157, within a period of two weeks from the date of receipt of a copy of this order.

(ii) After making the aforesaid payment, the petitioner shall produce the payment proof before the 2nd respondent.

(iii) Upon production of said payment proof, the 2nd respondent shall take up the petitioner's Appeal and pass appropriate orders on merits and in accordance with law, if it is otherwise in order.

10. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

11.07.2025

mrr

Index: Yes/No

Speaking Order (or) Non-Speaking Order

To

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2.The Deputy Commissioner (ST),
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KRISHNAN RAMASAMY, J.

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