IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.28747 of 2025

M/s.Vigasan Tech Engineering,
Represented by its Proprietor,
Shri.R.Vignesh,
No.1, 23, North Agraharam Street,
Tirupattur – 635 601. ... Petitioner

Vs.

The Superintendent of GST & Central Excise,
Vaniyambadi Range, Vellore Division,
No.392/A2/B, C.L.Road,
Vaniyambadi – 635 751. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records connected with order passed by the Respondent vide Order in Original No.352/2025-SUPDT dated 28.02.2025 along with its consequential summary order vide Form GST-DRC 07 No.ZD3302253040641 dated 28.02.2025 and quash the same as being contrary to law.

For Petitioner : Mr.R.Balachandar

For Respondent : Ms.S.Darshini
for Mr.Sr.Sundar
Senior Standing Counsel

ORDER

In this Writ Petition, the Petitioner has challenged the impugned Order in Original No.352/2025 – SUPDT dated 28.02.2025 in file bearing No.O.C.No.12/2025 DIN-20250259XL100000ABFD.

2. By the impugned order, a proposals contained in Show Cause Notice No.07/2024 – 25 (GST) dated 27.11.2024 has been confirmed. The impugned order is a detailed order.

3. It is the case of the Petitioner that the Notice was uploaded in the web portal on the date of the Show Cause Notice. However, it went unnoticed as it was in the view additional notices and order. The Petitioner was also called for a Personal Hearings on 12.02.2025, 19.02.2025 and 25.02.2025.

4. It is the further case of the Petitioner on 25.02.2025, the Petitioner appeared during the Personal Hearings and requested the Respondent further time to file a reply to the aforesaid Notice dated 27.11.2025. It is submitted that despite the aforesaid request, the Respondent has preceded to pass the impugned order.

5. The learned counsel for the Respondent on the other hand would submit that the impugned order is a detailed order and therefore the Writ Petition is liable to be dismissed. That apart, it is submitted that the impugned order dated 28.02.2025, whereas, the present Writ Petition has been filed on 09.07.2025 after the period prescribed for filing an appeal within the condonable period. It is therefore submitted that the Writ Petition is liable to be dismissed in the light of the decision rendered by the Hon'ble Supreme Court in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

6. Heard the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent.

7. Under similar circumstances, this Court has come to the rescue of the assessee by subjecting the assessee took terms by directing the assessee, deposit 25% of the disputed tax amount in cash from the Petitioner's Electronic Cash Register. Although the impugned order is a detailed order and the Respondent cannot be found fault for passing the order, the Petitioner has a right to have the order modified either in a Appellate proceedings or by way of remand.

8. Considering the fact that the Writ Petition has been filed few days after the period of expiry of limitation prescribed under section 107 of the respective GST enactments to allow the Petitioner to file an Appeal beyond the statutory period of limitation would be contrary to the law settled by the Hon'ble supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise, Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791.

9. Even if such an appeal is allowed to be filed, considering the fact that the Petitioner may or may not have a case on merits, the Appellate

Commissioner will be handicapped as all the information may not be available. On the other hand, the Original Authority may be in a position to retrieve from the records directly. Since the Petitioner has approached this Court in this Writ Petition, the Petitioner can be allowed to participate in a fresh proceedings subject to the petitioner depositing 25% of the disputed tax in cash within a period of thirty (30) days from the date of receipt of a copy of this order.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice by treating the impugned order as an addendum to the same.

11. In case the Petitioner complies with the above stipulation, the Respondent shall proceed to pass a fresh order on merits and in accordance with law as expeditiously as possible.

12. In case the Petitioner failed to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed in *limine* today.

13. This Writ Petition stands disposed of with the above observations. No costs.

19.09.2025

Neutral Citation : Yes / No

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To

The Superintendent of GST & Central Excise,
Vaniyambadi Range, Vellore Division,
No.392/A2/B, C.L.Road,
Vaniyambadi – 635 751.

C.SARAVANAN, J.

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