IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 05.08.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**
W.P.No.29065 of 2025
and
W.M.P.Nos.32659 & 32661 of 2025

Tvl Sri Kumaran Jewellers
REPRESENTED BY PROPRIETOR
Mr. KALAVANI SAMBANDAN SELVARAJU
6 Loganathan Street, Cheyyar,
THIRUVANNAMALAI 604 407. ..Petitioner

Vs.

1 The State Tax Officer,
Vandavasi Assessment Circle
Old NO. 43, New No.9, SANNATHI
NEW STREET, VANDAVASI TOWN 604 408.
2 The Deputy Commissioner GST Appeal
Vellore Camp Office Government Building Fort
Round No. 4 Bharathiyar Salai
Vellore – 632 001. ..Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records of the impugned order u/s.73 dated 15/02/2025 having reference No. ZD330225145435N passed by the 1st respondent for the tax period April 2020 to March 2021 and the Order dated 11/06/2025 having reference Number ZD330625107527G passed by the 1st respondent and to quash the same as it was passed in violation of principles of natural justice.

For Petitioner : Mr.S.Anandh
For Respondents : Mr.C.Harsha Raj,
Special Government Pleader (T)

Order

Heard Mr.S.Anandh, learned counsel appearing for the petitioner and Mr.C.Harsha Raj, learned Special Government Pleader (T) who takes notice on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to both the assessment order dated 15/02/2025 and the Order of rejection dated 11.06.2025 passed by the 1st respondent and to quash the same.

3. The learned counsel appearing for the petitione1 would submit that the order under Section 73 of the GST Act, 2017 has been passed by the first respondent dated 15.02.2025 and seeking rectification of the same, the petitioner also filed a Petition on 13.03.2025 and vide order dated 11.06.2025, the same came to be rejected and the petitioner, having left with no other efficacious alternative remedy, as the time limit to file Appeal against the order passed by the first respondent expired on 15.06.2025 itself, has approached this Court by way of present Writ Petition. Hence, the learned counsel prays for setting aside the impugned orders or in the alternative, to grant liberty to the petitioner to file appeal as against the impugned orders.

4. Mr.C.Harsha Raj, learned Special Government Pleader (T) for respondents would submit that, in the event, if this Court grants liberty to the petitioner to approach the second respondent/Appellate Authority, the same may be granted, subject to certain terms.

5. I have given due considerations to the submissions made on either side and perused the materials placed on record.

6. Assessment order was passed by the first respondent dated 15.02.2025 and seeking rectification of the same, the petitioner filed a Petition on 13.03.2025. The said Rectification Petition was rejected by the first respondent on 11.06.2025. Thus, challenging both the assessment order dated 15.02.2025 and the order of rejection of the Rectification Petition dated 11.06.2025, the present Writ Petition is filed. However, in view of the fact that the assessment order was passed after affording sufficient number of opportunities to the petitioner and taking into consideration of the reply filed by the petitioner, this Court is not inclined to set aside the impugned orders and relegate the petitioner to approach the respondent/Assessing Officer onceagain to substantiate their case. However, considering the fact that time limit to prefer Appeal against the order passed by the first respondent/Assessing Officer has expired on 15.02.2025, this Court is inclined to grant liberty to the petitioner to approach the Appellate Authority by way of an Appeal to agitate their rights, but the same is subject to the payment of additional 5% of the disputed tax, apart from making pre-conditional deposit of 10% for filing Appeal.

7. Accordingly, the Writ Petition is dismissed. However, the petitioner is at liberty to approach the second respondent/Appellate Authority challenging the orders there are impugned herein by complying with statutory pre-deposit of 10% in filing Appeal, and in addition to the same, the petitioner is directed to deposit 5% of the disputed tax within a period of three weeks from the date of receipt of a copy of this order. It is needless to state, till such time, the respondent/Assessing Officer shall not precipitate the issue by initiating any recovery proceedings against the petitioner and the same shall be kept in abeyance till the issue is seized of by the Appellate Authority. No costs. Consequently, connected Miscellaneous Petitions are closed.

05.08.2025

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Index : yes/no
Neutral Citation : yes/no
To

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Krishnan Ramasamy,J.,

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