IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.09.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.33122 of 2025
and
W.M.P. Nos.37216 and 37217 of 2025

S.A.S.Industries,
Represented by its Partner,
Mr.Selvam,
No.1/C-3, 2nd Street,
Jeevarathinam, K.S.R.Nagar,
Ambattur, Chennai-600 053. ...Petitioner(s)

vs.

1.The Assistant Commissioner (ST),
Nolambur Assessment Circle,
Room No.353, 3rd Floor, Nandanam,
Chennai-600 035.

2.The Deputy Commissioner (ST)
GST Appeal Chennai-II,
PAPJM CT Main Building,
2nd Floor, Greams Road, Chennai-600 006. ...Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records from the file of the 1st respondent in Reference No.ZD3308241087493 in GSTIN/ID:33ACKFS8980R1ZZ dated 13.08.2024 passed for the F.Y.2019-20 and consequential impugned order passed by the 2nd respondent in Form GST APL-02 in GSTIN/Temp ID/UIN-33ACKFS8980R1ZZ in reference No.ZD3304251680361 dated 23.04.2025 and quash the same as illegal, arbitrary, erroneous and violative of principles of natural justice.

For Petitioner(s) : M/s.M.Bharathi

For Respondent(s) : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

By consent of learned counsel on both sides, this writ petition is taken up for final disposal at the admission stage itself.

2. The challenge in this Writ Petition is to the order passed by the 2nd respondent dated 23.04.2025 and to quash the same.

3. It is submitted by the learned counsel for petitioner that challenging the order passed by 1st respondent dated 13.08.2024, petitioner preferred an appeal before the 2nd respondent, along with payment of 10% of the tax as pre~deposit for filing the appeal, but the appeal came to be rejected by the 2nd respondent vide order dated 23.04.2025 on the ground of delay and challenging the same, the present Writ Petition is filed.

3.1 Learned counsel for petitioner would submit that the delay in filing the appeal is 15 days and the same is neither wilful nor wanton, but due to inadvertent error on the part of the petitioner in mentioning the date of order as 16.07.2024 instead of 13.08.2024 in Column No.5 of the Appeal Memorandum in Form APL-01 dated 27.11.2024, and therefore, prays for setting aside the impugned order dated 13.08.2024. Further, learned counsel for petitioner placed reliance upon the recent judgment of this Court in the case of ***Palanimalai Murugan Agency v. The Deputy Commissioner (ST)(GST) Appeal in W.P.No.27353 of 2025 dated 11.07.2025,*** to submit that this Court has remanded the matter back in similar circumstances subject to payment of 5% of the disputed taxes in addition to the statutory deposit of 10% of the tax already paid by the petitioner at the time of filing Appeal. Agreed to by the learned Government Advocate appearing for respondents.

4. In view thereof, the writ petition stands disposed of with the following directions consented by the learned counsel on both sides:

i) The impugned order passed by the second respondent/Appellate Authority dated 23.04.2025 is set aside, subject to the condition that the petitioner deposits 5% of the disputed tax in addition to the statutory deposit of 10% of the tax already paid by the petitioner at the time of filing Appeal, within a period of two weeks from the date of uploading of order copy without waiting for the receipt of certified copy.

ii) Thereafter, the 2nd respondent/Appellate Authority, upon verification of proof with regard to the payment of 5% of the disputed tax made by the petitioner, is directed to admit and entertain the Appeal and dispose of the same in accordance with law.

iii) If there is any recovery by way of attachment of Bank account or garnishee proceedings, the same shall be lifted/withdrawn on complying with the above condition viz., payment of 5% of the disputed taxes.

5. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

09.09.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
mka

To:

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Nolambur Assessment Circle,
Room No.353, 3rd Floor, Nandanam,
Chennai-600 035.

2.The Deputy Commissioner (ST)
GST Appeal Chennai-II,
PAPJM CT Main Building,
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MOHAMMED SHAFFIQ, J.

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W.P. No.33122 of 2025

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