IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 31664 of 2025
AND
WP NO. 31680 OF 2025,WP NO. 31682 OF 2025,WMP NO. 35466 OF 2025

M/s.SRS Enterprises,
Represented by its Proprietor
Vemula Venkata Seetha Rama Rao
Ramachandrapuram, 6-4,
Naramvarigudem Panchayat,
Aswaraopet – 507 301,
Kothagudem Dt. Telangana.

Petitioner in all W.Ps

Vs

1. The State Tax Officer
Intelligence, Adjudicaiton And Legal,
Vellore.

2.The Appellate Deputy Commissioner, ST
Goods and Service Tax,
Trichy and Vellore Division Station Camp
Office at Vellore 4, Bharathiyar Salai,
Fort Round Road, Vellore 632 001.

Respondents in all W.Ps

PRAYER in W.P.No.31664:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records on the files of the 1st Respondent herein in FORM GST MOV-09 ORDER NO. 801/2024-25 dated 12.12.2024 and quash the same.

PRAYER in WP No. 31680 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Mandamus, directing the 2nd Respondent to admit an electronic appeal to be filed by the Petitioner against the impugned proceedings of the 1st Respondent in FORM GST MOV-09 ORDER NO. 801/2024-25 dated 12.12.2024 within any time limit as directed by this Court.

PRAYER in WP No. 31682 of 2025:--Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, calling for the records on the files of the 2nd Respondent herein in Proc. No. A1/512/2025 dated 28.03.2025 and quash the same while directing the 2nd Respondent to admit the appeal manually filed by the Petitioner on 25.02.2025 against the Proceedings of the 1st Respondent in FORM GST MOV-09 ORDER NO. 801/2024-25 dated 12.12.2024.

In both W.Ps

For Petitioner(s): Mr.Parthasarathy K.A

For Respondents: Ms.Amirta Poonkodi Dinakaran
Government Advocate

ORDER

W.P.No.31664 of 2025, has been filed by the petitioner challenging the impugned proceedings dated 12.12.2024, passed by the 1st respondent.

W.P.No.31680 of 2025 has been filed by the petitioner seeking to direct the 2nd respondent to admit an electronic appeal to be filed by the petitioner against the proceedings dated 12.12.2024, passed by the 1st respondent .

W.P.No.31682 of 2025 has been filed by the petitioner challenging the appeal rejection order dated 28.03.2025, passed by the 2nd respondent and to direct the 2nd respondent to admit the appeal manually filed by the petitioner on 25.02.2025, against the proceedings of the 1st respondent dated 12.12.2024

2.Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (Taxes), takes notice on behalf of the respondents.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that the Goods vehicle carrying the consignment of the goods supplied by the petitioner to its buyer was detained by the 1st respondent vide MOV-06 dated 11.12.2024. The detention was effected on the ground that the petitioner had not generated a Consignor e-invoice. Upon receipt of information about the goods detention, the petitioner informed the same to its buyer and when the buyer contacted the 1st respondent, he was informed by the 1st respondent that unless a penalty of 200% amounting to Rs.10,83,710/- was paid, the Goods would not be released. Therefore, without any other option, the petitioner made that payment and secured the Goods. The 1st respondent upon such payment passed the impugned proceedings in Form GST MOV – 09 dated 12.12.2024. The said proceeding was signed manually and served physically to the lorry driver who then handed over the same to the petitioner.

5.He would further submit that since the impugned proceedings dated 12.12.2024 was signed and served manually, the petitioner also filed a first appeal manually before the 2nd respondent against the said proceedings. Before filing the appeal manually, the petitioner verified the GST portal with the help of the consultant, who informed that the impugned proceedings in Form MOV -09 is not uploaded in the portal. Therefore, the first appeal was filed manually. However, vide order dated 28.03.2025, the 2nd respondent returned the appeal papers on the ground that the petitioner ought to have filed the first appeal electronically.

6.Learned Government Advocate appearing for the respondents would submit that the petitioner had preferred the appeal in time, but the same has to be filed electronically. Now the copy of the impugned proceedings have uploaded in the portal and therefore, it would be appropriate to direct the petitioner to file the appeal electronically.

7.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondents and perused the materials available on records.

8.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondents, it is evident that the issue in the present case is with regard to the filing of appeal manually. Since the petitioner filed the appeal manually against the impugned proceedings in Form GST MOV – 09 dated 12.12.2024, the appeal papers were returned by the 2nd respondent vide order dated 28.03.2025. According to the petitioner, since the petitioner received the proceedings manually and the softcopy of the said proceedings was not uploaded in the portal, the petitioner filed the appeal before the 2nd respondent manually. However, according to the respondents, the impugned proceedings have been uploaded in the portal and now it is available in the portal and now the petitioner can file the appeal electronically.

9.In view of the above, the petitioner is directed to present the appeal electronically within a period of one week from the date of receipt of a copy of this order. The Appellate Authority is directed to take the appeal on record, without insisting upon limitation aspect and thereafter, pass orders on merits and in accordance with law, after affording personal hearing opportunity to the petitioner, as expeditiously as possible.

10.In the result, W.P.Nos.31680 & 31682 of 2025 are disposed of and W.P.No.31664 of 2025 is closed. No costs. Consequently, connected miscellaneous petitions are closed.

26-08-2025

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

To

1.The State Tax Officer,
Intelligence, Adjudicaiton And Legal,
Vellore.

2.The Appellate Deputy Commissioner,
ST Goods and Service Tax,
Trichy and Vellore Division Station,
Camp Office at Vellore 4, Bharathiyar
Salai, Fort Round Road, Vellore.

KRISHNAN RAMASAMY J.

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WP No. 31664 of 2025
AND WP NO. 31680 OF 2025,
WP NO. 31682 OF 2025,
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