IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.09.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.33116 of 2025
and
W.M.P.Nos.37193 & 37194 of 2025

M/s. Graced Retails,
Rep by its Proprietor,
Charles Elango John,
No: 1A, Block-C, The Canopy Ground Floor,
Mahendra World City,
Chengalpattu – 603 002. ... Petitioner

Vs.

The State Tax Officer,
Chengalpattu Assessment Circle,
Station: No.16A, 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattu – 603 001. ... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the Impugned Order dated 05.02.2025 in Order-in-Original No. GSTIN: 33AAAPE6556F1Z3 for the period of 2020-21 issued by the respondent and quash the same as illegal and arbitrary.

For Petitioner : Mr.S.Prabakaran

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

In this Writ Petition, the petitioner has challenged the impugned Assessment Order dated 05.02.2025 passed by the respondent for the assessment period 2020-2021.

2. The Writ Petition has been filed on 16.08.2025 i.e. after lapse of the statutory period for filing an appeal under Section 107 of the respective GST enactment. The statutory period has expired on 04.05.2025 and condonable period has expired on 04.06.2025.

3. The petitioner firm appears to be a growing firm and it is engaged in wholesale and retail trading of fast-moving consumer goods.

4. The case of the petitioner is that, due to financial constraints, they were unable to file an appeal in time and therefore, approached this Court to quash the impugned Assessment Order dated 05.02.2025.

5. It is noticed that the petitioner was issued with a Notice in DRC-01 dated 31.08.2024. The petitioner had replied to the same on 29.01.2025 and had also appeared during personal hearing.

6. It is further noticed that 14 defects were pointed out in the Notice in DRC-01 dated 31.08.2024, and out of 14 defects, 9 defects were dropped and demand was made only for the remaining 5 defects.

7. Considering the same, to balance the interest of the petitioner and the revenue, this Court is inclined to permit the petitioner to file a statutory appeal within a period of 15 days from the date of receipt of a copy of this order, subject to petitioner depositing a sum of Rs.17.50 lakhs of the disputed tax amount in cash from the Petitioner's Electronic Cash Register, which will be inclusive of 10% of the disputed tax required to be paid before filing of the statutory appeal under respective GST Acts.

8. If the petitioner files such appeal and deposits Rs.17.50 lakhs of the disputed tax, the Appellate Authority namely Appellate Deputy Commissioner (ST) (GST Appeal), Chennai, shall dispose of the appeal on merits after hearing

the petitioner without reference to limitation.

9. In case the petitioner fails to comply with the same, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

10. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

18.09.2025

raja

Neutral Citation : Yes / No

To

The State Tax Officer,
Chengalpattu Assessment Circle,
Station: No.16A, 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattu – 603 001.

C.SARAVANAN, J.

raja

W.P.No.33116 of 2025

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