IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.09.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.33255 of 2025
and
W.M.P. Nos.37381 and 37383 of 2025

Tvl.Green Clean Services
Rep. By its Proprietor Mr.Narayanan Ramalingam
No.16, Sundaresan Street, Rajaji Nagar,
Pallavaram, Chennai-600 043. ...Petitioner(s)

vs.

1.The Deputy Commissioner (ST),
GST Appeal, Chennai-II,
PAPJM Building, Greams Road,
2nd Floor, Chennai-06.

2.Assistant Commissioner (ST) FAC,
Chrompet Assessment Circle,
Greenways Road, Chennai-600 028. ...Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records in APL-02 vide reference No.ZD330725276010P dated 25.07.2025 bearing GSTIN.No.33AAPFG8037J1Z2 issued by the 1st respondent and to quash the same as arbitrary and unlawful and consequently direct the 1st respondent to accept the petitioner's appeal on the file APL-01 dated 21.07.2025 against ARN #AD330725064459Q.

For Petitioner(s) : Mr.A.Abdul Rahman

For Respondent(s) : Mrs.P.Selvi
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 against the appeal rejection order dated 25.07.2025 bearing GSTIN.No.33AAPFG8037J1Z2 issued by the 1st respondent and to quash the same as arbitrary and unlawful and consequently direct the 1st respondent to accept the petitioner's appeal on the file APL-01 dated 21.07.2025.

3. It is submitted by the learned counsel for petitioner that challenging the order passed by 2nd respondent dated 17.02.2025, petitioner preferred an appeal before the 1st 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 first respondent vide order dated 25.07.2025 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 64 days and the same is neither wilful nor wanton, but owing to the reason that petitioner's accountant informed the petitioner regarding the assessment order through bank attachment dated 08.07.2025 and that petitioner filed the appeal within 10 days thereon, and therefore, prays for setting aside the appeal rejection order dated 25.07.2025. 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 rejection order passed by the 1st respondent/Appellate Authority dated 25.07.2025 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 1st 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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MOHAMMED SHAFFIQ, J.

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