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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.09.2025

Coram:
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.33188 of 2025
and W.M.P.Nos.37303 & 37307 of 2025

Tvl.Geemax Technologies,
Represented by its Partner Sundarraj Suresh Balaji,
No.1/237, Thachan Thottam,
Kattampatti,
Coimbatore – 641 107.

...Petitioner

Versus

1.The Deputy Commissioner (CT),
ATD Road, Race Course,
Gopalapuram,
Coimbatore – 641 018.

2.The Assistant Commissioner (ST) (FAC),
Avarampalayam Circle,
ATD Road, Race Course,
Gopalapuram,
Coimbatore – 641 018.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records pertaining to the impugned order vide DRC 07 issued in Ref.No.ZD330225256016R dated 25.02.2025 by the 2nd respondent and the consequential order dated 16.07.2025 issued in Form GST APL-02 in Reference No.ZD3307251618529 by the 1st respondent.

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For Petitioner	:	Mr.Mohamed Ismail
For Respondents	:	Mrs.R.Vasanthamala, Government Advocate

ORDER

The relief sought in this writ petition is to quash the Order in Form GST DRC 07 dated 25.02.2025 passed by 2nd respondent and Order in Form GST APL-02 dated 16.07.2025 passed by 1st respondent.

2. The learned counsel for the petitioner submitted that challenging the Order in Form GST DRC 07 dated 25.02.2025 passed by 2nd respondent, the petitioner preferred an Appeal before 1st respondent and paid 10% of the disputed tax as pre-deposit for filing the Appeal, but, the petitioner's Appeal came to be rejected by 1st respondent vide Order in Form GST APL-02 dated 16.07.2025 for the reason, "delay in submission of Appeal". Aggrieved over the same, the petitioner has filed this writ petition.

2.1. It is also submitted by the learned counsel for petitioner that the delay in filing the Appeal is 50 days and the same is neither wilful nor wanton, but owing to the fact that the petitioner came to know about the

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Order in Form GST DRC 07 dated 25.02.2025 only during the 1st week of July, 2025 and thus, the petitioner preferred the Appeal before 1st respondent belatedly on 15.07.2025.

2.2. Further, learned counsel for petitioner placed reliance on the recent judgment passed by this Court in the case of ***Palanimalai Murugan Agency Vs. The Deputy Commissioner (ST) (GST) Appeal & Anr. in W.P.No.27353 of 2025 dated 11.07.2025*** to submit that in similar circumstances, this Court has remanded the matter back to the respondent subject to the payment of 5% of disputed tax in addition to the statutory deposit of 10% of disputed tax already paid by the petitioner at the time of filing of Appeal.

3. The above submissions made by the learned counsel for petitioner has been fairly conceded by the learned Government Advocate appearing for respondents.

4. By consent of the learned counsel on both sides, this Writ Petition stands disposed of with the following directions:

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(i) The Order in Form GST APL-02 dated 16.07.2025 passed by 1st respondent/Appellate Authority is quashed, subject to the condition that the petitioner shall pay 5% of disputed tax in addition to the statutory deposit of 10% of disputed tax already paid by the petitioner at the time of filing of Appeal, within a period of two weeks from the date of uploading of web copy of this order without waiting for the receipt of a certified copy of this order.

(ii) Thereafter, the 1st respondent/Appellate Authority, upon verification of the proof with regard to the payment of 5% of the disputed tax made by the petitioner, shall admit and entertain the petitioner's 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 i.e., deposit of 5% of disputed tax.

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

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Index : Yes/No

Speaking Order (or) Non-Speaking Order

To

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MOHAMMED SHAFFIQ, J.

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