IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.09.2025

Coram:
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.33024 of 2025
and W.M.P.Nos.37054 & 37055 of 2025

M/s.Sameera Hotels (Chennai) Private Limited,
Rep. by its Authorized
Representative Mr.M.Jayakumar,
No.145, Green Circle, New Bye Pass Road,
Vellore – 632 004. ...Petitioner

Versus

1.The State Tax Officer (Inspection-II),
Office of the Joint Commissioner (ST) (Intelligence),
Vellore Division,
No.4, Barathiar Salai, Fort Round,
Vellore – 632 001.

2.The State Tax Officer (Inspection-II),
Office of the Joint Commissioner (ST) (Intelligence),
Vellore Division,
No.4, Barathiar Salai, Fort Round,
Vellore – 632 001.

3.Joint Commissioner (ST) (Intelligence),
Vellore Division,
No.4, Barathiar Salai, Fort Round,
Vellore – 632 001.

4.Deputy Commissioner (CT),
No.4, Barathiar Salai, Fort Round,
Vellore – 632 001. ...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records of the 1st respondent herein in impugned order passed in GSTIN: 33AANCS2743L1Z1/2023-24 dated 18.11.2024 and the consequential Form GST APL-02 dated 04.06.2025 issued by the 4th respondent rejecting the appeal filed by the petitioner on 03.05.2025 and quash the same.

For Petitioner	:	Ms.G.Vardini Karthik
For Respondents	:	Mr.C.Harsha Raj, Special Government Pleader

ORDER

The present writ petition has been filed challenging the Order dated 18.11.2024 passed by 1st respondent and the consequential Form GST APL-02 dated 04.06.2025 issued by 4th respondent.

2. The learned counsel for the petitioner submitted that challenging the Order in Form GST DRC-07 dated 18.11.2024 passed by 1st respondent, the petitioner preferred an Appeal before 4th 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 4th respondent vide Order dated 04.06.2025 on the ground, "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 the petitioner that the delay in filing the Appeal is 46 days and the same is neither wilful nor wanton.

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 submission made by the learned counsel for the petitioner has been fairly conceded by the learned Special Government Pleader appearing for respondents.

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

(i) The Form GST APL-02 dated 04.06.2025 issued by 4th 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 4th 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.

02.09.2025

mrr
Index : Yes/No
Speaking Order (or) Non-Speaking Order

To

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MOHAMMED SHAFFIQ, J.

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