IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.09.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. Nos.33062 and 33066 of 2025
and
W.M.P.Nos.37113, 37114 & 37118 of 2025

Tvl.Christ Prints,
(Represented by its Proprietor, Mrs.Kumudha)
6, Old No.31, South Perumal Koil Street,
Vadapalani, Chennai, Tamil Nadu – 600 026. ... Petitioner in both WPs

Vs.

1.The Deputy State Tax Officer,
Vadapalani Assessment Circle,
No.1, Ground Floor, PAPJM Annex Building,
Greams Road, Chennai – 600 006.

2.The Deputy Commissioner (ST)
(GST Appeal), Chennai – I,
Commercial Taxes Building,
1, Greems Road, Chennai – 600 006. ... Respondents in both WPs

PRAYER in W.P.No.33062 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the files of the 1st respondent herein in his proceeding in FORM GST DRC – 07 with Reference No.:ZD330225142796C dated 14.02.2025 along with detailed order in GSTIN:33BRLPK3707R1ZA/2020-21 dated 14.02.2025 for the tax period APR 2020 – MAR 2021 and quash the same.

PRAYER in W.P.No.33066 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the files of the 2nd respondent herein with Reference No.ZD330725227427B dated 22.07.2025 and quash the same while directing the 2nd respondent herein to admit the appeal and re-dispose on merits filed by the petitioner in Form GST APL-01 dated 24.06.2025 and pass orders.

For Petitioner(s) : Mr.B.Syed Abdul Wakeel

For Respondent(s) : Mr.T.N.C.Kaushik
Additional Government Pleader

COMMON ORDER

The present petitions are filed challenging the impugned assessment order and the detailed order dated 14.02.2025 passed by first respondent and the order passed in GST APL-02 dated 22.07.2025 passed by second respondent.

2. Mr.Syed Abdul Wakeel, learned counsel appearing for the petitioner would submit that challenging the order passed by the first respondent dated 14.02.2025, the petitioner preferred an Appeal before the second 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 second respondent vide order dated 22.07.2025 on the premise that petitioner filed the appeal beyond the statutory

period of limitation prescribed under Section 107 of the TNGST Act and challenging the same the present Writ Petitions are filed.

2.1 The learned counsel for the petitioner would submit that the delay in filing the Appeal is 41 days, and the same is neither wilful nor wanton, but owing to the fact that they were waiting for the constitution of GST Tribunal and therefore, prays for setting aside the order of rejection of appeal dated 22.07.2025. 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 Additional Government Pleader for the respondent.

3. In view thereof, the writ petitions stand disposed of with the following directions consented by the learned counsel on both sides:

i) The order of rejection of appeal passed by the first respondent/Appellate Authority dated 22.07.2025 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 second 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.

4. No costs. Consequently, connected Miscellaneous Petitions are closed.

09.09.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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To:

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Vadapalani Assessment Circle,
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2.The Deputy Commissioner (ST)
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MOHAMMED SHAFFIQ, J.

mrn

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