**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 12.09.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P. No.34027 of 2025**
**and**
**W.M.P. Nos.38194 and 38195 of 2025**

Tvl.Royal Medicals,
Rep. By its Managing Partner,
Mr.Nallaiyan Chandrasekaran
No.146, Kumar Complex,
West Car Street, Tiruchengode,
Namakkal District-637 211. ...Petitioner(s)

vs.

1.The Deputy State Tax Officer-2,
(Town) Circle,
Tiruchengode.

2.The Deputy Commissioner (CT),
GST Appeals, Salem,
Office of the Deputy Commissioner (CT),
Salem. ...Respondent(s)

**PRAYER**: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records relating to the impugned proceedings of the 1st respondent in GSTIN:33AADFR5820L1Z6/2020-21 dated 15.05.2024, the connected order passed under Section 74 of the CGST Act dated 15.05.2024, the summary of the order in Form GST DRC-07 dated 15.05.2024 issued in Reference No.ZD330524110771S and the consequential order passed by the 2nd respondent on 04.11.2024 in ZD331124007197T and quash the same as being contrary to the provisions of the Central Goods and Services Tax Act, 2017, read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017, and also in violation of principles of natural justice.

For Petitioner(s) : Mr.Samuel Rupesh Rajkumar

For Respondent(s) : Ms.Amirtha Poonkodi Dinakaran
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 to the order passed by the 2nd respondent dated 04.11.2024 and to quash the same.

3. It is submitted by the learned counsel for petitioner that challenging the order passed by 1st respondent dated 15.05.2024, petitioner preferred an appeal before the 2nd 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 2nd respondent vide order dated 04.11.2024 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 4 days and states that the delay was neither wilful nor wanton but only due to negligence on the part of accountant who was entrusted with GST compliance. Petitioner therefore, prays for setting aside the impugned order dated 04.11.2024. 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 order passed by the second respondent/Appellate Authority dated 04.11.2024 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 2nd 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.

**12.09.2025**

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

To:
1.The Deputy State Tax Officer-2,
(Town) Circle,
Tiruchengode.

2.The Deputy Commissioner (CT),
GST Appeals, Salem,
Office of the Deputy Commissioner (CT),
Salem.

**MOHAMMED SHAFFIQ, J.**

mka

**W.P. No.34027 of 2025**

**12.09.2025**

**(2/2)**