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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.09.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.33964 of 2025
and
W.M.P.Nos.38109 and 38113 of 2025

Tvl.Panruti Cashew Private Limited,
Represented by its Director,
Thiru.Vishwa Sakthivel,
No.95, East Main Road,
Casino Ground, Pammal,
Chennai 600 075. .. Petitioner

Vs.

1. The Assistant Commissioner (ST),
   Kelambakkam Assessment Circle,
   Room No.46, First Floor,
   Greenways Road, R A Puram,
   Mylapore Taluk Office Building,
   Chennai 600 028.

2. Deputy Commissioner (ST),
   GST Appeal – 2,
   Greams Road, Main Building,
   2nd Floor, Chennai 600 006. .. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for records of impugned order under Section 73 dated 26.02.2025 having Reference

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No.DRC-07 ZD330225270541Q passed by the 1st respondent for the financial year 2020-21 and the impugned order in Form GST APL-02 dated 18.08.2025 having reference number ZD3308251707338 passed by the 2nd respondent and quash the same

For Petitioner : Mr.Suresh T

For Respondent : Mrs.R.Vasanthamala
Government Advocate

ORDER

By consent of both sides, this writ petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the 2nd respondent in Form GST Apl~02 dated 18.08.2025 and to quash the same.

3. It is submitted by the learned counsel for petitioner that challenging the order passed by the 1st respondent dated 26.02.2025, petitioner preferred an Appeal before the 2nd respondent, along with

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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 18.08.2025 on the ground of delay and challenging the same the present Writ Petition is filed.

3.1 Learned counsel for the petitioner would submit that the delay in filing the Appeal is 82 days and the same is neither wilful nor wanton, and therefore, prays for setting aside the impugned order dated 18.08.2025. 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:

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i) The impugned order passed by the second respondent/Appellate Authority dated 18.08.2025 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 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.

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

11.09.2025

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

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MOHAMMED SHAFFIQ, J.

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