IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.09.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.34313 of 2025
and
W.M.P. Nos.38466 and 38468 of 2025

M/s.Kunal Tubetech LLP,
Rep. By its Partner, Mr.Kunal Doshi,
Plot No.374/1, Eraiyur Road,
Kancheepuram Industrial Park,
Kancheepuram, Tamil Nadu-602 105. ...Petitioner(s)

vs.

1.The Deputy Commissioner (CT),
On behalf of Appellate Authority,
Office of the GST Appeal-II, PAPJM Building,
2nd Floor, Greams Road, Chennai-600 006.

2.Commercial Tax Officer,
Sri Perumbudur Assessment Circle,
Kancheepuram. ...Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records in and to quash the GST APL-02 bearing Reference No.ZD330725281017E dated 25.07.2025 on the file of the 1st respondent and quash the order in Form DRC-07 dated 19.02.2025 bearing Reference No.ZD3302251938365 on the file of the 2nd respondent and to direct the 2nd respondent to release of all bank account attachments effected pursuant thereto.

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

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 1st respondent dated 25.07.2025.

3. It is submitted by the learned counsel for petitioner that challenging the order passed by 2nd respondent dated 19.02.2025, petitioner preferred an appeal before the 1st 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 1st respondent vide order dated 25.07.2025 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 25 days and the same is neither wilful nor wanton, but due to the reason that the orders were uploaded on the GST portal and petitioner came to know about the initiated proceedings only later and thereafter filed an appeal, and therefore, prays for setting aside the appeal dated 25.07.2025. 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 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 1st respondent/Appellate Authority dated 25.07.2025 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 1st 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
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To:
1.The Deputy Commissioner (CT),
On behalf of Appellate Authority,
Office of the GST Appeal-II, PAPJM Building,
2nd Floor, Greams Road, Chennai-600 006.

2.Commercial Tax Officer,
Sri Perumbudur Assessment Circle,
Kancheepuram.

MOHAMMED SHAFFIQ, J.

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