IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.09.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.34138 of 2025
and
W.M.P. Nos.38291 and 38292 of 2025

M/s.Prakash Refrigeration Service,
Prop. Augustin Prakash Ganaraj
No.2 and 3, Krishna Ranga,
Cholaimedu Road, Krishnapuram Extn,
Ambattur, Chennai-600 053. ...Petitioner(s)

vs.

1.The Deputy State Tax Officer (CT),
Ambattur Assessment Circle,
No.323, Integrated Commercial Taxes Building,
Nandanam, Chennai-600 035.

2.The Deputy Commissioner (CT),
DC (ST, GST Appeal Chennai-II, ST Main Building,
2nd Floor, Chennai-6.

3.Deputy Commissioner (ST),
Ambattur Zone, 4th Floor,
Room No.426, No.1, Greams Road,
Chennai-600 006.

4.The Manager,
Indian Bank, Puzhal Branch,
Puzhal, Thiruvallur District. ...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 of the impugned order dated 05.06.2025 of the 2nd respondent, rejecting the appeal filed by the petitioner vide No.AD3305250825037 as against the order passed by the 1st respondent vide Order No.ZD330424176403L dated 23.04.2024 on the ground of delay, quash the same as it was passed in violation of principles of natural justice.

For Petitioner(s) : Mr.R.Thamaraiselvan

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 2nd respondent dated 05.06.2025.

3. It is submitted by the learned counsel for petitioner that challenging the order passed by 1st respondent dated 23.04.2024, 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 05.06.2025 on the ground of delay and challenging the same, the present Writ Petition is filed.

3.1. Learned counsel for petitioner would submit that there is delay in filing the appeal and the same is neither wilful nor wanton, but owing to the fact that the orders were uploaded on GST portal and petitioner does not possess adequate knowledge to access the same, and therefore, prays for setting aside the impugned order. Further, learned counsel for petitioner placed reliance upon the recent judgment of this Court in the case of ***M/s.Annai Medicals Vs. The Deputy Commissioner (Commercial Taxes) (FAC) and Another in W.P.No.22478 of 2025 dated 24.06.2025,*** to submit that this Court has remanded the matter back in similar circumstances subject to payment of 10% 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 rejection order passed by the 2nd respondent/Appellate Authority dated 05.06.2025 is set aside, subject to the condition that the petitioner deposits 10% 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 10% 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 10% 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:

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MOHAMMED SHAFFIQ, J.

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