



W.P.No.34482 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.34482 of 2025

and

W.M.P.Nos.38642 and 38646 of 2025

Balaa Sanmuga Power Infraa Private Limited
(Formerly known as Ganeshvar Electricals
Private Limited),

Represented by its Director Kumaerson
No.1, Ground Floor, New Street,
Sakthi Nagar, Porur,
Chennai - 600 116, Tamil Nadu, India.

... Petitioner

Vs.

1.Assistant Commissioner (ST),
Ayyappanthangal Assessment Circle,
No.4/109, Integrated Goods and Services
Taxes Building,
Chennai-Bangalore National Highway,
Chennai - 600 123, Tamil Nadu, India.

2.The Deputy Commissioner (ST),
Poonamallee Zone,
No.4/109, Integrated Goods and Services
Taxes Building,
Chennai-Bangalore National Highway,
Chennai - 600 123, Tamil Nadu, India.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for



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issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the 1st Respondent in passing the Impugned Order in GSTIN No.33AADCG6414G1ZY/2019-20 dated 13.03.2025 for the Financial Year 2019-20 to quash the same as arbitrary, illegal and devoid of merit and consequentially direct the 1st Respondent to reconsider the response filed by the Petitioner in ARN: ZD330724248164G dated 20.07.2024 after affording sufficient opportunity of being heard.

For Petitioner : Mr.Mudit Bohara

For Respondent : Mr.C.Harsharaj
Additional Government Pleader

ORDER

Mr.C.Harsharaj, learned Additional Government Pleader takes notice for the Respondent.

2. Heard the learned Counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

3. This Writ Petition is being disposed at the admission stage itself after recording the undertaking given by the Petitioner that the Petitioner is willing to deposit 25% of the disputed tax as a condition for disposing of the appeal against the impugned Assessment Order dated 13.03.2025 passed for the Assessment Year 2019-2020 which was preceded by an Intimation Notice in



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GST DRC-1A dated 27.03.2024 and a Summary of Show Cause Notice in GST

WEB DRC-01 dated 26.06.2024.

4. On 26.06.2024, the Petitioner was called upon to file a reply on 26.07.2024 and to appear for a personal hearing on 24.07.2024 at 11.30 a.m. The Petitioner has also participated in the aforesaid proceeding and has given a reply. However, the Petitioner suffered an order on merits.

5. Although, the Petitioner has left over the rights to file an appeal, a reading of the impugned Assessment Order dated 13.03.2025 indicates that the Petitioner may have a case on merits, which may warrant a scrutiny by the Appellate Authority.

6. Considering the same, the Petitioner is permitted to file an appeal within a period of fifteen (15) days from today together with pre-deposit of 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

7. Subject to the Petitioner complying with the condition stipulated above, the Appellate Authority shall consider the appeal to be filed by the



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Petitioner and dispose of the same on merits without reference to the limitation period.

8. In case the Petitioner fails to comply with the condition stipulated above, the Appellate Authority is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

9. This Writ Petition stands disposed of with the above observation. No costs. Connected Writ Miscellaneous Petitions are closed.

16.09.2025

Neutral Citation : Yes / No

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To:

1. Assistant Commissioner (ST),
Ayyappanthangal Assessment Circle,
No.4/109, Integrated Goods and Services



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C.SARAVANAN, J.

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