IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.35331 and 35337 of 2025
and
W.M.P.Nos.39544, 39546, 39551 and 39553 of 2025

Signature Laminates Private Limited
Represented by its Authorized Signatory
Mr.Gopal Shah
No.273, Sydenhams Road,
Inside Nehru Timber Market,
Choolai, Chennai – 600 112. ... Petitioner in both W.Ps

Vs.

1.The Assistant Commissioner (ST),
Choolai Assessment Circle,
No.10, II Floor, Palaniappa Maligai,
Greams Road, Chennai – 600 006.

2.The Deputy Commissioner (ST)(GST)(Appeal), Chennai -I,
No.1, 2nd Floor, PAPJM Building Annexe,
Greams Road, Chennai – 600 006.
... Respondents in both W.Ps

Prayer in W.P.No.35331 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records relating to the impugned order No.ZD331223185821J dated 23.12.2023 passed by the 1st respondent under Sections 73 and 140 of the Central Goods and

Services Tax Act, 2017 read with the corresponding provisions under the Tamil Nadu Goods and Services Tax Act, 2017 for the year 2017-2018, and quash the same.

Prayer in W.P.No.35337 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records relating to the impugned order No.ZD331223267611P dated 29.12.2023 passed by the 1st respondent under Section 73 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the year 2017-2018, and quash the same.

For Petitioner (in both W.Ps)	:	Mr.V.Srinivasan
For Respondents (in both W.Ps)	:	Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

By this common order, both these Writ Petitions are being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

2. The petitioner challenged the respective Assessment Orders dated 23.12.2023 and 29.12.2023 passed under Section 73 of the respective GST

enactments for the same tax period 2017 – 2018 which was preceded by a Notice in DRC 01 dated 26.09.2023. The Petitioner has not replied to the same.

3. The case of the Petitioner is that the Petitioner had closed the business in the year 2021, as the person who was handling the business had passed away. That apart, it is submitted that the Petitioner has also applied for cancellation of the registration. However, the Department had independently canceled the registration on 05.05.2022 for the violations stipulated in the Notice that preceded the impugned order.

4. It is submitted that the Petitioner was unaware of the Notices issued in DRC 01 dated 26.09.2023 and therefore the Petitioner has suffered the respective impugned Assessment orders dated 23.12.2023 and 29.12.2023. It is submitted that under similar circumstances the Division Bench of this Court has come to the rescue of assessees like petitioners by taking note of Section 169 of the respective GST enactments which deals with service of notice in certain circumstances.

5. The learned Government Advocate for the Respondents would submit

that the Petitioner has left over the rights by neither filing an appeal in time nor approaching this Court in time and therefore in terms of the decision of the Hon'ble Supreme Court in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440, these Writ Petitions are liable to be dismissed.

6. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents, this Court is inclined to come to the rescue of the Petitioner subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty days from the date of receipt of a copy of this order.

7. The Petitioner shall also file a reply to the respective Notices dated 26.09.2023 within such period subject to the Petitioner complying with the above stipulation, the Respondents shall pass a fresh order *de novo* on merits.

8. Needless to state, before passing such order, the Petitioner shall be heard.

9. It is made clear that the Petitioner shall co-operate by producing all the evidence/documents to substantiate the case in the reply to be filed pursuant to this order.

10. In case the Petitioner fails to comply with the above stipulated conditions, the Respondents shall pass a fresh order on merits as expeditiously as possible, as the dispute pertains to the tax period between 2017 – 2018.

11. These Writ Petitions stand disposed of with the above observations. No costs. Connected Miscellaneous Petitions are closed.

16.09.2025

Neutral Citation : Yes / No

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To

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C.SARAVANAN, J.

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