IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 34599 of 2025
AND
WMP NO. 38776 OF 2025

1. Malla Goundar Thangavelu
No. 311 Anna Nagar Magudanchavadi
Salem, Tamil Nadu

Petitioner(s)

Vs

1. The Deputy Comisssioner (CT)
GST Appeal Salem , Commercial Taxes
Building, Pitchards roads,
Hasthampatti, Salem 636 007

2.State Tax Officer
Inspection 3 Salem (Intelligence
Division) Commercial Taxes Building
Pichards Road Hasthampatti Salem

Respondent(s)

PRAYER

calling for the records of the 1st respondent relation to the rejection of Appeal filed by the petitioner against ARN No. AD3305250742158 dated 23/05/2025, after condoning the delay of 39 days in filing the said appeal, quash the same and direct the 1st respondent to take up the petitioners appeal on his file and pass orders on merits following the principles of Natural justice and pass

For Petitioner(s): Velayutham Pichaiya
Su.Sabanayagam
V.Kalpana
B.Poongani

For Respondent: Mr. V. Prashanth Kiran
Government Advocate

ORDER

Mr. V. Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondents following the consistent view taken by this Court under similar circumstances.

3. The petitioner is before this Court against the impugned order dated 31.08.2024 passed by the first respondent as an Appellate Authority. It is noticed that the petitioner had earlier suffered an assessment order dated

31.08.2024, which preceded by a Show Cause Notice in GST DRC-01 dated 27.05.2024 for the Tax Period between April 2020 and March 2021.

4. It appears that the petitioner had earlier filed an appeal on 27.12.2024 against the aforesaid order, which came to be rejected by an order dated 16.04.2025. Thereafter, the petitioner once again presented a fresh appeal against the aforesaid order dated 31.08.2024 on 14.05.2025, which has been rejected vide impugned order dated 31.08.2024. There is no scope for filing a second appeal when once the earlier appeal was rejected on 16.04.2025.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

6. Therefore, to balance the interest of both parties viz., the Assessee and

the Revenue, the case is remitted back to the Respondents to pass a fresh order subject to the Petitioner depositing 50% 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 31.08.2024 as an addendum to the Show Cause Notice dated 27.05.2024.

8. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 50% of the disputed tax as ordered above. This will be however subject to verification by the Respondents.

9. In case the Petitioner complies with the above stipulations, the Respondents shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3)

months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner.

12. It is made clear that recovery of 50% of the disputed tax ordered above pertains only to the impugned Order dated 31.08.2024.

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

25-10-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

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C.SARAVANAN J.

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