IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 34704 of 2025
and
W.M.P. Nos. 38890 & 38891 of 2025

M/s. JR Transport,
Represented by its Proprietor
Kavitha Murali Krishnan ...Petitioner

Versus

The Assistant Commissioner of GST & Central Excise,
Madhavaram Division,
Chennai North Commissionerate,
Newry Towers, No. 2054 I Block,
II Avenue, 12th Main Road,
Anna Nagar, Chennai – 600 040. ...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records in order passed by the respondent Order in Original No.9/2023-GST dated 28.04.2023 and quash the same as arbitrary.

For Petitioner : Mr. M. Narasimha Bharathi
For Respondent : Mr. Rajnish Pathiyil,
Senior Standing Counsel

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel who takes notice on behalf of the Respondent.

2. The Petitioner has challenged the impugned order passed by the Respondent vide Order in Original No.9/2023-GST dated 28.04.2023 for the tax period between July 2017 to March 2020. The time for filing statutory appeal before the Appellate Commissioner has expired long before. The time for filing such appeal with application for condonation of delay has also expired. Therefore, the appellate remedy is not available to the Petitioner.

3. It is the case of the Petitioner that the Petitioner has a fair case to succeed and therefore, the Petitioner may be given an opportunity to give a reply or file an appeal, as the Petitioner had not filed any reply to the show cause notice dated 20.09.2022 that preceded the impugned order.

4. However, reading of the impugned order dated 28.04.2023 indicates that all though the Petitioner has not filed a reply to the show cause notice, the Petitioner has appeared in-person through its authorised representative namely, Mr.N.Thirumal, Charted Accountant and a detailed representation was made pursuant to which demand has been confirmed by appropriating the amounts already paid and thereafter, tax have been directed to be paid together with interest and penalty on the balance amount under the provisions of the respective GST Enactments.

5. It is the case of the Petitioner that all though personal hearing was held, the respondent as an adjudicating authority has not examined all the issues and therefore, the demand that has been confirmed is liable to be interfered with.

6. Learned Senior Standing Counsel for the Respondent would submit that at this distinct point of time, no remedy is available to the Petitioner.

7. Having considered the submissions made by the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent, this Court is inclined to give liberty to the Petitioner to challenge the impugned order by way of an appeal subject to the Petitioner depositing the balance disputed tax that is remaining unpaid as per the impugned order.

8. Such an appeal shall be filed before the appellate authority namely, Additional Commissioner (Appeal), Mahathma Gandhi Road, Nungambakkam, Chennai-34, as stated in the preamble to the impugned order within a period of six weeks from the date of receipt of copy of this order.

9. Subject to the Petitioner complying with the above stipulated conditions, the Appellate Commissioner shall consider and dispose the appeal on merits. Since the dispute pertains to the tax period between July 2017 to March 2020, the Appellate Commissioner may dispose of the appeal as expeditiously as possible.

10. With the above observation, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

17.09.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

To
The Assistant Commissioner of GST & Central Excise,
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C.SARAVANAN, J.

AT

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