IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.09.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35739 of 2025
and W.M.P.Nos.40003, 40005 and 40006 of 2025

Tvl.VST Audio Vision
(GSTIN:33AAEFV9576A2Z2),
Represented by its Partner,
Mr.S.Thiyagarajan,
New No.28, Old No.22,
1st Street, Loganathan Nagar,
Choolaimedu,
Chennai-600 094. ... Petitioner

Vs.

1. The Commercial Tax Officer,
Vadapalani, Central-I,
Integrated Building for Commercial Taxes and Registration Department,
Nandanam,
Chennai-600 035.

2.Deputy Commissioner (CT), GST Appeals,
Main Building, 2nd Floor,
Greams Road,
Chennai-600 006. ... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorari, to call for the records relating to the impugned order No.ZD3304241479383 dated 18.04.2024 along with its summary in Form GST DRC-07 bearing reference No.ZD3304241479383 dated 18.04.2024 passed by the first respondent and the consequential rejection order passed by the second respondent in Form GST APL-02 bearing reference No.ZD330525039805B dated 07.05.2025, quash the same.

For Petitioner	:	Mr.R.Parthasarathy
For Respondents	:	Mr.V.Prashanth Kiran Government Advocate

O R D E R

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 18.04.2024 passed by the First Respondent under Section 73 of the TNGST Act and the impugned order has been preceded by the show cause notice in DRC 01 dated 26.12.2023. It is the specific case

of the Petitioner that the Petitioner attempted to file an application under Section 161 of the Act on 15.07.2024. However, the system did not accept the application filed under Section 161 of the Act and thereafter, the Petitioner filed an appeal before the Appellate Authority, namely, the Second Respondent, on 31.03.2025 with a delay of 225 days which has now been rejected by the Second Respondent vide second impugned order dated 07.05.2025. The Petitioner submitted that they may be permitted to pursue the appeal remedy on merits.

3. On the other hand, the learned Government Advocate appearing for the Respondents submits that the appeal was filed on 31.03.2025 against the order dated 18.04.2024 passed by the First Respondent with a delay of 225 days and it is purposely time barred and therefore, in the light of the decisions rendered by the Hon'ble Supreme Court in the case of ***CCE and Customs Vs.Hongo India (P) Limited*** reported in ***(2009) 5 SCC 791*** and ***Assistant Commissioner (CT) LTU, Kakinada and others vs. Glaxo Smith Kline Consumer Health Care Limited*** reported in ***2020 SCC Online SC 440,*** this Writ Petition is liable to be dismissed.

4. Having considered the submissions made by the learned counsel appearing for the Petitioner and following the stand taken in similar circumstances, this Court is inclined to remand the matter back to the First Respondent in response to the notice in DRC-01 dated 26.12.2023 subject to the Petitioner depositing 15% 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, since the Petitioner has already deposited 10% of the disputed tax at the time of filing of the appeal.

5. The Petitioner shall file a consolidated reply to the notice in DRC 01 dated 26.12.2023 by treating the impugned orders as addendum to the Show Cause Notice within a period of thirty (30) days from the date of receipt of a copy of this order.

6. In case the Petitioner complies with the above stipulations, the First Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period

of three (3) months thereafter, after hearing the Petitioner as the demand pertains to the tax period 2018-2019.

7.In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondents are at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

8. This Writ Petition is disposed of with the above observations. No costs. Consequently, connected miscellaneous petition is closed.

23.09.2025

NCC: Yes / No
Index : Yes / No
Speaking Order : Yes / No

ssb

To

1. The Commercial Tax Officer,
   Vadapalani, Central-I,
   Integrated Building for Commercial Taxes and Registration Department,
   Nandanam,
   Chennai-600 035.

2. Deputy Commissioner (CT), GST Appeals,
   Main Building, 2nd Floor,
   Greams Road,
   Chennai-600 006.

C.SARAVANAN, J.

ssb

W.P.No.35739 of 2025

23.09.2025