IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35076 of 2025
and
W.M.P.No.39250 & 39252 of 2025

Ajithraj,
Proprietor of M/s.SMJ Enterprises,
No.89/29B, Gandhi Road,
Cheyyar,
Tiruvannamalai - 604 407. ... Petitioner

Vs.

1. The Deputy Commissioner (CT),
Appellate Authority,
Commercial Taxes Building,
Bharathiyar Salai,
Fort Round,
Vellore - 632 001.

2. The Commercial Tax Officer,
Vandavasi Circle,
Thiruvannamalai,
Vellore - 604 408. ... Respondents

PRAYER : Petition filed under Article 226 of the Constitution of India praying for issuance of writ of certiorarified mandamus, to call for the records relating the impugned order GSTIN.33AGLPA7029A2ZZ order dated 25.02.2025 by the first respondent and quash the same as arbitrary and consequently, direct the first respondent to condone the delay of 68 days in filing the appeal pertaining to the order passed by the second respondent to provide an opportunity to the petitioner.

For Petitioner	:	Mr.K.Karthik
For Respondents	:	Mr.V.Prashanth Kiran Government Advocate.

O R D E R

The petitioner is before this Court against the impugned order dated 25.02.2025 vide which the petitioner's appeal against the exparte order dated 28.06.2024 came to be dismissed.

2. It is noticed that the order dated 28.06.2024 which preceded by a show cause notice in DRC-01 dated 26.02.2024. The petitioner has not replied to the same. Thus, the assessment order dated 28.06.2024 has been passed.

3. There is an inordinate delay in approaching this Court

challenging the order passed by the second respondent on 28.06.2024 and and an order was passed dismissing the appeal vide order dated 25.02.2025.

4. Under similar circumstances, this Court has come to the rescue of a person like the petitioner by quashing the impugned order and remitting the case to the respondent to pass fresh order on terms subject to the petitioner 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.

5. Considering the same, the impugned order is quashed and the case is remitted back to the second respondent to pass a fresh orders on terms 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.

6. Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.02.2024 together with

requisite documents to substantiate the case by treating the impugned order dated 28.06.2024 as addendum to the Show Cause Notice dated 26.02.2024.

7. 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 second respondent.

8. In case, the petitioner complies with the above stipulations, the second respondent shall proceed to pass a fresh 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.

9. In case the petitioner fails to comply with any of the conditions stipulated above, 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.

10. Needless to state, before passing any such order, the respondents shall give due notice to the petitioner.

11. It is made clear that recovery of 50% of the disputed tax ordered above pertains only to the impugned order dated 28.06.2024.

12. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

30.10.2025

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

vji

To

1. The Deputy Commissioner (CT),
   Appellate Authority,
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2. The Commercial Tax Officer,
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C.SARAVANAN, J.

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