IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.35185, 35192 and 35198 of 2025
and
W.M.P.Nos.39381, 39387 and 39398 of 2025

Sri Murugan Traders,
Represented by its Proprietor Ramasamy Nagappan,
No.4/172, Sundamettur,
Sundamettur.
Salem – 637 102. ... Petitioner in all W.Ps

Vs.

1.The Deputy Commissioner (CT),
O/o.The Appellate Deputy Commissioner (GST Appeal),
Salem.

2.The State Tax Officer,
O/o.The State Tax Officer (State Taxes),
Edappady Assessment Circle,
60A, SMVT Nagar,
Salem Main Road,
Vellandinalsu – 637 105. ... Respondents in all W.Ps

Prayer in W.P.No.35185 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the 1st respondent relation to the rejection of Appeal filed by the Petitioner against ARN No.AD330125050551M dated 07.02.2025, after condoning the delay of 478 days in filing the said appeal, quash the same and consequently direct the 1st respondent to take up the petitioner's appeal on his file.

Prayer in W.P.No.35192 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the 1st respondent relation to the rejection of Appeal filed by the Petitioner against ARN No.AD330125051988W vide order dated 07.02.2025, after condoning the delay of 40 days in filing the said appeal, quash the same and consequently direct the 1st respondent to take up the petitioner's appeal on his file.

Prayer in W.P.No.35198 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the 1st respondent relation to the rejection of Appeal filed by the Petitioner against ARN No.AD3330125052044P dated 14.02.2025, after condoning the delay of 26 days in filing the said appeal, quash the same and consequently direct the 1st respondent to take up the petitioner's appeal on his file.

For Petitioner (in all W.Ps)	:	Mr.Velayuthan Pichaiya
For Respondents (in all W.Ps)	:	Mr.T.N.C.Kaushik Additional Government Pleader

COMMON ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondents.

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

3. These Writ Petitions are filed challenging the respective impugned orders dated 07.02.2025 and 14.02.2025 passed by the 1st Respondent under Section 107 of the respective GST enactments, rejecting the appeal filed by the Petitioner against the respective Assessment Orders passed under Section 73 of the respective GST enactments for the respective tax periods 2017 – 2018, 2020 – 2021 and 2019 – 2020.

4. The admitted facts of the cases are that the Petitioner filed appeals against the respective Assessment orders passed for the respective Assessment Years beyond the condonable period of limitation. Therefore, the appeals filed by the Petitioner were rejected by the 1st Respondent vide impugned orders

dated 07.02.2025 and 14.02.2025.

5. The impugned order of the 1st Respondent cannot be found fault in view of the decisions of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791**.**

6. However, the fact remains that the Petitioner had not replied to the Show Cause Notices that preceded the aforesaid Assessment orders for the respective tax periods.

7. Under similar circumstances, the Court has come to the rescue of assesses like petitioners, subject to terms, the assessee deposits 25% of the disputed tax.

8. I have considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents.

9. Considering the consistent view taken by this Court under similar circumstances, this Court is inclined to come to the rescue of the Petitioner by remitting the cases back to the 2nd Respondent to pass a fresh order on merits, subject to the Petitioner depositing another 15% of the disputed tax over and above the 10% that was already pre-deposited at the time of filing of appeals before the 1st Respondent within a period of 30 days from the date of receipt of a copy of this order. This amount shall be paid from the Petitioner's Electronic Cash Register within such time.

10. The petitioner shall also simultaneously file a reply to the respective Notices in DRC – 01 mentioned above by treating the Assessment orders as an addendum to the Show Cause Notices. Subject to the Petitioner complying with the same, the 2nd Respondent shall pass a fresh order *de novo* on merits as expeditiously as possible.

11. In case the Petitioner fails to comply with the above stipulation, the Respondents are at liberty to proceed against the Petitioner in accordance with law as if these Writ Petitions are dismissed *in limine* today.

12. 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

1.The Deputy Commissioner (CT),
O/o.The Appellate Deputy Commissioner (GST Appeal),
Salem.

2.The State Tax Officer,
O/o.The State Tax Officer (State Taxes),
Edappady Assessment Circle,
60A, SMVT Nagar,
Salem Main Road,
Vellandinalsu – 637 105.

C.SARAVANAN, J.

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