IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 35618 of 2025
and
W.M.P. Nos. 39858 & 39860 of 2025

M/s. R.K.G. Travels,
Represented by its Partner,
Muthu Prabhakaran. ...Petitioner

Versus

1.The Assistant Commissioner
GST and Central Excise, Tiruppur Division,
Office of the Assistant Commissioner
GST and Central Excise, Tiruppur Division,
2nd Floor, 51, Elementary School Street,
Kumar Nagar, Tiruppur – 641 603.

2.The Deputy Commissioner
GST and Central Excise,
Office of the Deputy Commissioner
GST and Central Excise, Tiruppur Division,
2nd Floor, 51, Elementary School Street,
Kumar Nagar, Tiruppur – 641 603. ...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the records and quash the Order-in-Original passed by the 1st respondent bearing DIN-2025859XM0000815206 dated 06.08.2025 and consequently condone the 8 days delay of the petitioner in making payment towards the compliance of the final order dated 09.04.2025 in W.P. No.13024 of 2025 passed by this Court and direct the 1st respondent to pass the order on merits considering the documents produced, written and oral submissions made on 25.07.2025.

For Petitioner : Mr. I. M. Siddartha Ramarajan

For Respondents : Mrs. Revathi Manivannan, Senior Standing Counsel

O R D E R

Heard the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

2. This is the second round of litigation before this Court. Earlier, the Petitioner has suffered Order-in-Original No.87/2022-DC-TPR(ST-ADJ) bearing reference C.No.IV/16/53/2021-ITR-TDS dated 30.11.2022. The aforesaid order was passed without hearing the Petitioner. Therefore, the Petitioner has approached this Court in W.P. No.13024 of 2025. This Court vide order dated 09.04.2025 made the following observations:-

> *"8. Further, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 25% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order*

dated 30.11.2022 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 30.11.2022 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of the disputed tax amount to the respondent within a period of four weeks from today (09.04.2025) and the setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of receipt of copy of this order.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible."

3. It is the case of the Petitioner that the Petitioner could not comply with the aforesaid order of this Court in time. However, it is stated that the payment of 25% was paid on 14.05.2025 and that there was only a marginal delay in depositing the amount.

4. It is submitted that pursuant to the aforesaid amount being deposited, the 2nd Respondent called the Petitioner for personal hearing. However, has proceeded to confirm the demand without considering the

reply of the Petitioner only on the ground that the Petitioner had failed to comply with the time period stipulated by the Order dated 09.04.2025 of the Writ Court.

5. Learned Senior Standing Counsel for the Respondents submits that the impugned order dated 06.08.2025 of the 1st Respondent does not merit any interference, as the Petitioner failed to comply with the time period stipulated by the Writ Court in W.P. No.13024 of 2025 vide order dated 09.04.2025.

6. Having considered the submissions made by the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents, I am of the view that the 1st Respondent cannot be found at fault, as the Petitioner ought to have approached this Court for extension of time to pay the amount or by invoking the principle similar to the principle prescribed under Section 148 of CPC. However, the fact remains that the Petitioner has paid the amount with a marginal delay.

7. Considering the fact that there is a substantial compliance of the Order dated 09.04.2025 of this Court in W.P. No. 13024 of 2025, I am inclined to quash the impugned order and remit the case back to the 1st Respondent to pass a fresh order on merits as expeditiously as possible.

8. Needless to say, the Petitioner shall have to be heard before final orders are passed.

9. The Writ Petition is disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

19.09.2025

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

C.SARAVANAN, J.

AT

To
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