

W.P.No.35833 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 25.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35833 of 2025

and

W.M.P.Nos.40086 and 40089 of 2025

Tvl.Thaker Brothers,
Rep by its Partner Mr.Nishant Thaker,
No.73, Ground Floor, Devaraja Mudali Street,
Parrys, Chennai – 600 003.

... Petitioner

Vs.

1.The State Tax Officer (ST),
Moore Market Assessment Circle,
Integrated Commercial Taxes Offices Building,
Chennai North Division,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003.

2.The Deputy Commissioner (GST) Appeal – 1,
Chennai.

(R2 suo motu impleaded by this
Court vide order dated 25.09.2025)

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Respondent in Order dated 26.02.2025 in GSTN 33AAAF1698M1ZT/2020-21 bearing



W.P.No.35833 of 2025

Reference No.ZD330225275421P and quash the same as illegal, arbitrary and in violation of principle of natural justice.

WEB COPY

For Petitioner : Mr.C.Rekhakumari

For Respondents : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 26.02.2025 passed for the Assessment Year 2020 – 2021 which was preceded by a Show Cause Notice in DRC 01 dated 25.11.2024, to which the Petitioner has also replied on 23.12.2024 (wrongly mentioned as 21.01.2025) in the preamble to the impugned order. The order appears to be a reasoned order and therefore does not call for any interference under Article 226 of the



W.P.No.35833 of 2025

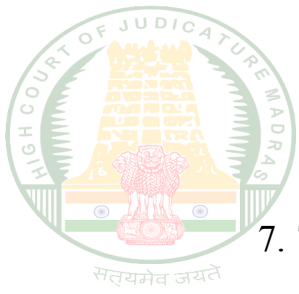
Constitution of India. At best, the Petitioner could have filed an appeal in time

under Section 107 of the respective GST enactments.

4. The learned counsel for the Petitioner would submit that the Petitioner be given an opportunity to explain the case afresh before the Respondents.

5. The learned Government Advocate on the other hand would submit that the Writ Petition is devoid of merits and therefore liable to be dismissed in the light of well settled principles of law. It is submitted that the Appellate Authority is now illusory, as the petitioner has forfeited the rights available at that stage.

6. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents, considering the fact that the Petitioner may have a case to interfere with the impugned order, this Court is inclined to dispose this Writ Petition by directing the Petitioner to approach the Appellate Authority namely Deputy Commissioner (GST) Appeal – 1 Chennai *suo motu* impleaded as respondent no.2.



W.P.No.35833 of 2025

7. The Petitioner shall also deposit 50% of the disputed tax and also file appeal with the second respondent, within a period of thirty days from the date of receipt of a copy of this order. In case such an appeal is filed within the stipulated period, the Appellate Authority shall dispose the appeal on merits, without reference to the limitation.

8. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

25.09.2025

Neutral Citation : Yes / No

jas

To

1. The State Tax Officer (ST),
Moore Market Assessment Circle,
Integrated Commercial Taxes Offices Building,
Chennai North Division,



W.P.No.35833 of 2025

No.32, Elephant Gate Bridge Road,
Chennai – 600 003.

WEB COPY

2.The Deputy Commissioner (GST) Appeal – 1,
Chennai.

C.SARAVANAN, J.

jas



WEB COPY



W.P.No.35833 of 2025

W.P.No.35833 of 2025
and
W.M.P.Nos.40086 and 40089 of 2025

25.09.2025