IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 36455 of 2025
AND
WMP NO. 40743 OF 2025,WMP NO. 40742 OF 2025

1. Chinnaiya Pandiraja
(Trade Name Pasanga Productions)
GSTIN 33ASF995825K1ZH) No 8/11
Padmavathy Nagar 1st Cross Street
Virugambakkam Chennai-600 092

Petitioner(s)

Vs

1. The Joint Commissioner Cgst And
C.Ex (appeals-ii)
2nd Floor, Newry Towers, Plot
No.2054, I Block, Ii Avenue, Anna
Nagar,Chennai-600 040

Respondent(s)

WMP No. 40743 of 2025

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WP No. 36455 of 2025

PRAYER

call for the records relating to the Impugned Order passed by the respondent vide Order-in-Appeal No. 389/2025 (GSTA-II) (JC) dated 29.08.2025, QUASH the same, and consequently DIRECT the respondent to admit the appeal with condone the delay in filing the appeal and dispose of the same on merits

WMP No. 40743 of 2025

PRAYER

to Stay all the operation of the impugned Order-in-Appeal No. 389/2025 (GSTA-II) (JC) dated 29.08.2025 issued by the respondent, until the disposal of the present writ petition

WMP No. 40742 of 2025

PRAYER

to dispense with the filing of the Original impugned Order-in-Appeal No. 389/2025 (GSTA-II) (JC) dated 29.08.2025 issued by the respondent, as a digitally signed copy was served to the Petitioner

WP No. 36455 of 2025

For Petitioner(s): Akila S
S.Jayashri
R.Jothi

For Respondent: Mr. R. P. Pragadish
Senior Standing Counsel

ORDER

Mr. R. P. Pragadish, learned Senior Standing Counsel takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Senior Standing Counsel for the Respondent following the consistent view taken by this Court under similar circumstances.

3. In this Writ Petition, the Petitioner has challenged the impugned order in appeal No.389/2025 (GSTA-II) (JC) dated 29.08.2025 passed by the respondent / appellate authority against the order in original No.41/2024-GST (Supdt-R-I) dated 18.04.2024 in A.No.384/2025/GSTA-II/JC/CS dated 14.08.2025. By the impugned order, the respondent had rejected the above appeal filed by the petitioner against the aforesaid order in order in original No.41/2024-GST (Supdt-R-I) dated 18.04.2024 in A.No.384/2025/GSTA-II/JC/CS dated 14.08.2025 on the ground that the appeal was not filed within the period of limitation prescribed under Section 107 (4) of the respective GST enactments.

4. It is noticed that the above said appeal should have been filed on or before 17.08.2024, whereas the appeal was filed on 14.08.2025 long after expiry of the condonable period of limitation. Therefore, no fault can be attributed in the impugned order passed by the respondent as it is strictly in accordance with the limitation prescribed under Section 107 of the respective GST enactments.

5. It is noticed that in the order in original No.41/2024-GST (Supdt-R-I) dated 18.04.2024 in A.No.384/2025/GSTA-II/JC/CS dated 14.08.2025, the petitioner neither replied nor appeared during the personal hearing fixed for hearing in response to the show cause notice dated 15.12.2023 passed by the Superintendent of GST and Central Excise, Range I, Vadapalani Division, Chennai South Commissionerate.

6. The learned Senior Standing Counsel for the Respondent on the other hand would submit that the Petitioner has not substantiated the case with any documents and therefore, on this count also, this Writ Petition is liable to be dismissed.

7. It is noticed that under similar circumstances, this Court has come to the rescue of the persons like the Petitioner by quashing the impugned order in appeal No.389/2025 (GSTA-II) (JC) on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any reason to take a different

stand in this case.

8. Having considered the submissions made by the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent and having considered the consistent view taken by this Court in similar circumstances, this Court is inclined to come to the partial rescue of the Petitioner by quashing the impugned order in appeal No.389/2025 (GSTA-II) (JC) dated 29.08.2025 and remitting the case back to the Superintendent of GST and Central Excise, Range I, Vadapalani Division, Chennai South Commissionerate, suo motu impleaded, who shall pass fresh orders subject to the Petitioner depositing 25% 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.

9. The Petitioner shall file a reply contemporaneously to the Show Cause Notice No.22/2023-(GST-SR-1) dated 15.12.2023 together with requisite documents to substantiate the case by treating the impugned order in original No.41/2024-GST (Supdt-R-I) dated 18.04.2024 in A.No.384/2025/GSTA-

II/JC/CS dated 14.08.2025 as an addendum to the Show Cause Notice dated 15.12.2023 within a period of thirty (30) days from the date of receipt of a copy of this order.

10. In case the Petitioner complies with the above stipulated conditions, the Respondent shall proceed to pass a fresh order *de novo* on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter.

11. In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today. Thereafter, it is for the Respondent to take steps against the Petitioner to recover the tax that has been confirmed in the impugned order in appeal No.389/2025 (GSTA-II) (JC)2.

12. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

13. It is made clear that the Petitioner shall co-operate with the Respondent in the *de novo* proceedings.

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

26-09-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

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C.SARAVANAN J.

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