IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36593 of 2025
and
W.M.P.Nos.40902 and 40903 of 2025

Tvl.Imperial Shipping Service,
Represented by its Partner,
Tomy Jhon ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Muthialpet Assessment Circle,
No.32, Elephant Gate Bridge Road,
Integrated Commercial Taxes Building,
Vepery, Chennai – 600 003.

2.The Deputy Commissioner (ST),
GST Appeal – 1,
Greams Road, Main Building,
2nd Floor, Chennai – 600 006. ... 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 impugned order under Section 73 dated 06.12.2024 having Reference No.ZD331224049166M passed by the 1st respondent for the financial year 2023-2024 and the impugned order in Form GST APL-02 dated 23.07.2025 having Reference No.ZD330725240111X passed by the 2nd respondent and quash the same as it was passed in violation of principles of natural justice.

For Petitioner : Mr.T.Suresh

For Respondents : Ms.Amirta Dinakaran
Government Advocate

ORDER

Ms.Amirta Dinakaran, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of 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 passed under Section 73 of the respective GST enactments on 06.12.2024.

4. Aggrieved by the same, the Petitioner had also filed an appeal before the 2nd Respondent on 10.04.2025 which came to be dismissed by an order dated 23.07.2025. Hence, the Petitioner has challenged both the orders

passed by the respective Respondents. The appeal was filed beyond the condonable period of limitation prescribed under Section 107 of the respective GST enactments, there is a marginal delay of about 5 days in filing the appeal.

5. Considering the same, to balance the interest of both parties viz., the Assessee and the Revenue, this Writ Petition is disposed of by directing the 2nd Respondent to dispose of the Petitioner's appeal without reference to limitation on merits subject to the Petitioner depositing another 10% of the disputed tax as it would have been required to deposit. The amount shall be deposited within a period of 30 days from the date of receipt of a copy of this order.

6. Subject to the Petitioner depositing the aforesaid amount, the 2nd Respondent shall take up the appeal and disposed of on merits without reference to the limitation.

7. Subject to the Petitioner depositing the aforesaid amount, all further

recovery proceedings shall be kept in abeyance pending further orders of the 2nd Respondent of the aforesaid appeal.

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

06.10.2025

Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.

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