IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 37028 of 2025
AND
WP NO. 37030 OF 2025,WMP NO. 41412 OF 2025,WMP NO. 41414 OF 2025,WMP NO. 41407 OF 2025

1. Poddar Sons Represented by its
Proprietor
Mukkul Poddar, No. 51/1d2 Circle
Thotam, Puttu Itteri Road, Nethimedu,
Salem 636 002.

Petitioner(s)

Vs

1. The Assistant Commissioner ST
Shevapet Assessmetn Circle, Salem

2.The Deputy Commissioner CT
Commercial Taxes Building, Salem,
Tamil Nadu

Respondent(s)

WP No. 37030 of 2025

1. Poddar Sons Represented by its
Proprietor Mukkul Poddar
No.51/1d2, Circle Thottam,Puttut Itteri
Road,Nethimedu, Salem- 636 002

Petitioner(s)

Vs

1. The Assistant Commissioner ST

2.The Deputy Commissioner CT

Respondent(s)

WMP No. 41412 of 2025

1. Poddar Sons Represented by its
Proprietor Mukkul Poddar
No.51/1d2, Circle Thottam,Puttut Itteri
Road,Nethimedu, Salem- 636 002

Petitioner(s)

Vs

1. The Assistant Commissioner ST
Shevapet Assessment Circle, Salem

2.The Deputy Commissioner CT
Commercial Taxes Building, Salem,
Tamil Nadu.

Respondent(s)

WMP No. 41414 of 2025

1. Poddar Sons Represented by its
Proprietor Mukkul Poddar
No.51/1d2, Circle Thottam,Puttut Itteri
Road,Nethimedu, Salem- 636 002

Petitioner(s)

Vs

1. The Assistant Commissioner ST
Shevapet Assessment Circle, Salem

2.The Deputy Commissioner CT
Commercial Taxes Building, Salem,
Tamil Nadu.

Respondent(s)

WMP No. 41407 of 2025

1. Poddar Sons Represented by its
Proprietor
No.51/1d2, Circle Thottam,Puttut Itteri
Road,Nethimedu, Salem- 636 002

Petitioner(s)

Vs

1. The Assistant Commissioner ST
Shevapet Assessmetn Circle, Salem

2.The Deputy Commissioner CT
Commercial Taxes Building, Salem,
Tamil Nadu

Respondent(s)

WP No. 37028 of 2025

PRAYER

calling for the records on the files of the 1st respondent herein in FORM GST APL-02 bearing reference No.ZD330825335150P dated 12.02.2025 and quash the same, or pass

WP No. 37030 of 2025

PRAYER

calling for the records on the files of the 1st Respondent herein in GSTIN/33BBIPM9794D1ZA/2020-21 in FORM GST DRC-07 in Order

Reference No. ZD330225105139T dated 12.02.2025 and quash the same, or pass

WMP No. 41412 of 2025

PRAYER

to dispense with the production of the original of the impugned Order passed by the 1st Respondent herein in GSTIN/33BBIPM9794D1ZA/2020-21 in FORM GST DRC-07 in Order Reference No. ZD330225105139T dated 12.02.2025 and instead permit the Petitioner to file a clean copy of the impugned Order downloaded from the common GST Portal or pass

WMP No. 41414 of 2025

PRAYER

to Stay all further proceedings including the recovery pursuant to the Order of the 1st Respondent herein in GSTIN/33BBIPM9794D1ZA/2020-21 in FORM GST DRC-07 in Order Reference No. ZD330225105139T dated 12.02.2025 pending disposal of the present Writ Petition

WMP No. 41407 of 2025

PRAYER

to dispense with the production of the original of the impugned Order passed by the 1st respondent herein in FORM GST APL-02 bearing reference No.ZD330825335150P dated 12.02.2025 and instead permit the Petitioner to file a clean copy of the impugned Order downloaded from the common GST Portal or pass

WP No. 37028 of 2025

For Petitioner(s): Siri Chandana. K
Amirtha Leha V

For Respondent(s): Mr. TNC Kaushik
Additional Government Pleader

COMMON ORDER

Mr. TNC Kaushik, learned Additional Government Pleader takes notice for the Respondents.

2. By this Common Order, both the 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, following the consistent view taken by this Court under similar circumstances.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 12.02.2025 passed by the 1st respondent, which is the subject matter of challenge in W.P.No.37030 of 2025 and the impugned Order dated 28.08.2025 of the 2nd respondent, whereby the appeal of the Petitioner against the aforesaid Order dated 12.02.2025 has been rejected, which is the subject matter of challenge in W.P.No.37028 of 2025.

4. The Petitioner had also been issued with a Show Cause Notice in GST DRC-01 dated 22.11.2024 for the Tax Period between April 2020 and March

2021, which was replied by the petitioner on 28.11.2024. In the said notice, six defects were pointed out, out of which four defects were dropped and in respect of the other two defects, the demand was confirmed vide order dated 12.02.2025.

5. An appeal against the order dated 12.02.2025 was filed before the Appellate Authority / second respondent beyond the condonable period of limitation of 71 days. Therefore, the appeal has been rejected following the well settled principles of law although the same is not reflected in the impugned rejection order.

6. It is noticed from the documents filed along with the petition, that the petitioner has filed the appeal belatedly before the appellate authority on 22.08.2025, which has been rejected vide order dated 28.08.2025. Therefore, no fault got attributed on the appellate authority / second respondent, who has passed the rejection order dated 28.08.2025.

7. The learned counsel for the petitioner submits that the petitioner has not only deposited 10% of the disputed tax at the time of filing of the appeal, but also the entire disputed tax has been recovered from the petitioner's account.

8. It is requested by the learned counsel for the petitioner that the petitioner may be given an opportunity to make a fresh submission before the second respondent in respect of the two defects.

9. Learned Additional Government Pleader for the Respondents on the other hand would submit that order of the second respondent is a well settled order, therefore, it does not warrant any interference.

10. Having considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents and having considered the consistent view taken by this Court in similar circumstances, this Court is inclined to come to the rescue of the Petitioner by quashing the impugned Order dated 12.02.2025 of the 1st

respondent and the impugned Order dated 28.08.2025 of the 2nd respondent, in so far as the surviving issues in respect of the two defects, which were confirmed.

11. The appellate authority viz., the second respondent shall dispose of the appeal on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months from the date of receipt of a copy of this order. It is made clear that the Petitioner shall co-operate with the Respondent in the *de novo* proceedings.

12. With the above observations, W.P.No.37028 of 2025 stands disposed of and W.P.No.37030 of 2025 is dismissed. 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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WP No. 37028 of 2025

To

1.The Assistant Commissioner ST
Shevapet Assessmetn Circle, Salem

2.The Deputy Commissioner CT
Commercial Taxes Building, Salem,
Tamil Nadu

WP No. 37030 of 2025

To

1.The Assistant Commissioner ST

2.The Deputy Commissioner CT

WMP No. 41412 of 2025

To

1.The Assistant Commissioner ST
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WMP No. 41414 of 2025

To

1.The Assistant Commissioner ST
Shevapet Assessment Circle, Salem

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Commercial Taxes Building, Salem,
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WMP No. 41407 of 2025

To

1.The Assistant Commissioner ST
Shevapet Assessmetn Circle, Salem

2.The Deputy Commissioner CT
Commercial Taxes Building, Salem,
Tamil Nadu

C.SARAVANAN J.

ab

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