WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37408 of 2025
and
W.M.P.Nos.41844 and 41845 of 2025

KTS Enterprises,
Represented by its Partner
Kalinger Tusimuthu ... Petitioner

Vs.

The State Tax Officer (ST),
Mylapore Assessment Circle,
Chennai – 600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned order in GSTIN: 33AAAFK4390B1ZU (FY 2019-20) dated 27.08.2024 and its consequential Demand Order dated 27.08.2024 having Reference No.ZD330824230920K issued by the Respondent and quash the same.

For Petitioner : Mr.S.Sanskar Samdaria

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

https://www.mhc.tn.gov.in/judis

WEB COPY

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in GSTIN: 33AAAFK4390B1ZU and its consequential Demand Order bearing Ref.No.ZD330824230920K both dated 27.08.2024, passed by the Respondent for the Tax Period between April 2019 and March 2020.

4. By the impugned Order dated 27.08.2024, the demand proposed in the Show Cause Notice in GST DRC-01 dated 23.05.2024 has been confirmed.

5. The case of the Petitioner is that the Petitioner did not receive the above mentioned impugned Order and therefore the Petitioner failed to file a statutory appeal before the Appellate Authority.

6. It is submitted by the learned counsel for the Petitioner that the Petitioner has a fair case on merits and therefore the Petitioner deserves a fresh

https://www.mhc.tn.gov.in/judis

WEB COPY

chance atleast to file an appeal and is willing to pre-deposit the entire disputed tax.

7. Learned Government Advocate for the Respondent on the other hand would submit that the impugned Order was communicated to the Petitioner in the address given by the Petitioner and therefore it cannot be said that the Petitioner has not been issued with the impugned Order and therefore the Writ Petition is liable to be dismissed in the light of the decisions of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

8. Learned Government Advocate would further submit that there is no scope for filing an appeal as the appeal would beyond the condonable period of limitation and is liable to be dismissed.

9. Learned Government Advocate would submit that the Petitioner was issued with a Show Cause Notice in GST DRC-01 dated 23.05.2024 which was also replied back by the Petitioner on 21.06.2024 and thereafter the impugned

https://www.mhc.tn.gov.in/judis

WEB COPY

Order has been passed. The impugned Order dated 27.08.2024 is a detailed order and as such there are no indications that the impugned Order suffers from any procedural violation warranting an interference under Article 226 of the Constitution of India. As such, this Writ Petition is liable to be dismissed for the relief sought for by the Petitioner in this Writ Petition.

10. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent, this Court is inclined to dispose this Writ Petition by giving liberty to the Petitioner to file an appeal before the Appellate Authority within a period of thirty (30) days from today.

11. The Petitioner to deposit entire 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.

12. In case the Petitioner complies with the above stipulated condition, the Appellate Authority shall entertain the appeal and dispose of the same on merits after hearing the Petitioner without reference to the aspect of limitation. Subject to the Petitioner complying with the above stipulated condition, the

https://www.mhc.tn.gov.in/judis

WEB COPY

attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

13. In case the Petitioner fails to comply with the condition stipulated above, the Authorities under the Act are at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

07.10.2025

Neutral Citation : Yes / No

arb

To:

The State Tax Officer (ST),
Mylapore Assessment Circle,
Chennai – 600 035.

https://www.mhc.tn.gov.in/judis

WEB COPY

C.SARAVANAN, J.

arb

https://www.mhc.tn.gov.in/judis

WEB COPY

W.P.No.37408 of 2025
and
W.M.P.Nos.41844 and 41845 of 2025

07.10.2025

https://www.mhc.tn.gov.in/judis