IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 15.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 38688 of 2025
and
W.M.P. Nos. 43255 & 43258 of 2025

M/s.SGS Copier and Printer (OPC)
Private Limited
Represented by its
Director : Gowri Shankar
No.38A/39, Kalathumettu,
Kancheepuram – 603 002. ...Petitioner

Versus

1. The Assistant Commissioner (ST)
   Chengalpattu Assessment Circle,
   No.16A, 1st Floor, 1st Main Road,
   Anna Nagar, Chengalpattu – 603 001.

2. The Deputy Commissioner (CT) (GST),
   (Appeals), Chennai – II,
   CT Main Building, 2nd Floor,
   Greams Road, Chennai – 600 006. ...respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the records of the impugned orders passed u/s.74 of the GST Act, having Reference No.ZD330824278908Q, by the first respondents dated 29.08.2024 and Form GST APL-02 having Reference

No.ZD330525252534H, passed by the second respondents dated 23.05.2025 and quash the same as bad in law and consequently direct the second respondents to admit and entertain the appeal filed by the petitioner in FORM GST APL-01, dated 16.04.2025.

For Petitioner : Mr.Varun Ranganathan TN
For respondents : Mrs. P. Selvi, Government Advocate

O R D E R

Heard Mr.Varun Ranganathan TN, the learned counsel for the petitioner and Mrs.P.Selvi, who takes notice at the admission stage and made submissions on behalf of the respondents.

2. By consent this Writ Petition is taken up for final disposal at the stage of admission.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 29.08.2024 which preceded a notice in DRC-01 dated 13.06.2024 for the tax period between April 2019-March 2020.

4. Reading of the impugned order dated 29.08.2024 indicates that the

Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 13.06.2024 nor appeared for the personal hearing fixed.

5. The consistent view of this Court under similar circumstances has been to relegate the party to work out the remedy, subject to payment of 40% of the disputed tax. There are no other extenuating circumstances for this Court to take a contra view in this case.

6. Considering the same, there shall be a direction to the petitioner to deposit 40% of the disputed tax in cash within a period of 30 days from the date of receipt of copy of this order.

7. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 13.06.2024 together with requisite documents to substantiate the case by treating the impugned order dated 29.08.2024 as addendum to the Show Cause Notice dated 13.06.2024 within a period of 30 days from the date of receipt of copy of this order.

8. The respondents shall proceed to pass a fresh order subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the respondents are at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

9. Accordingly, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

15.10.2025

Index : Yes/No
Neutral Citation :Yes/No
dh

To
1. The Assistant Commissioner (ST)
   Chengalpattu Assessment Circle,
   No.16A, 1st Floor, 1st Main Road,
   Anna Nagar, Chengalpattu – 603 001.

2. The Deputy Commissioner (CT) (GST),
   (Appeals), Chennai – II,
   CT Main Building, 2nd Floor,
   Greams Road, Chennai – 600 006.

C.SARAVANAN, J.

dh

W.P. No. 38688 of 2025
and W.M.P. Nos. 43255 & 43258 of 2025

15.10.2025