IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 38209 of 2025
and
W.M.P. Nos. 42701 & 42703 of 2025

M/s. A.J. Filament House,
Represented by its Proprietor,
Vijaya Raghavan ...Petitioner

Versus

1.The Assistant Commissioner (ST),
Tiruppur (Sorth)
Tiruppur – II, Tamil Nadu.

2.The Deputy Commissioner (ST),
GST (Appeals)
Erode. ...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records relating to the impugned proceedings of the first respondent in GSTIN:33AAIFA4499B1ZM/2019-20 dated 19.08.2024, the connected order under Section 73 dated 19.08.2024, the summary of the order in Form GST DRC-07 dated 19.08.2024 in Ref.No.ZD330824145650H, the rectification rejection order dated 03.12.2024 in Ref.No.

ZD331224013837L and the consequential order dated 05.02.2025 in Ref. No. ZD330225050426Q passed by the second respondent rejecting the Statutory appeal in GST APL-01 dated 08.01.2025 and quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice.

For Petitioner : Mr. Samuel Rupesh Rajkumar

For Respondents : Mr. C. Harsharaj,
Special Government Pleader

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader who takes notice on behalf of the Respondents.

2. The Petitioner is before this Court against the impugned Assessment Order dated 19.08.2024, the order of rejection of application for rectification dated 13.12.2024 both passed by the 1st Respondent and the appeal rejection order dated 05.02.2025 passed by the Appellate Authority, namely, the 2nd Respondent.

3. The facts of this case revealed that the Petitioner has failed to

respond to the notice which preceded the impugned order and thus, has suffered the Assessment Order dated 19.08.2024.

4. To redress the issues therein, the Petitioner promptly filed an application under Section 161 of the respective GST Enactments on 22.08.2024 which was rejected by the 1st Respondent on 03.12.2024. Aggrieved by the same, the Petitioner filed an appeal before the 2nd Respondent on 08.01.2025 which came to be dismissed by the 2nd Respondent vide third mentioned impugned order dated 05.02.2025.

5. It is noticed that the Petitioner has already pre-deposited 10% of the disputed tax at the time of filing an appeal before the 2nd Respondent on 08.01.2025.

6. Considering the fact that there was no reply and considering the fact that there was only a marginal delay in filing the appeal before the 2nd Respondent, I am inclined to remit the case back to the Respondents / Original Authority by quashing the impugned orders, subject to Petitioner depositing another 15% of the disputed tax within a period of 30 days from the date of receipt of copy of this order.

7. Subject to Petitioner depositing 15% of the disputed tax, the 1st Respondent shall proceed to pass a fresh order *de novo.*

8. In case the Petitioner fails to comply with any of the stipulations, the Respondents / Original Authority is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

9. Needless to state, before passing any such order, the Respondents / Original Authority shall give due notice to the Petitioner.

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

09.10.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

To
1.The Assistant Commissioner (ST),
Tiruppur (Sorth)
Tiruppur – II, Tamil Nadu.

2.The Deputy Commissioner (ST),
GST (Appeals)
Erode.

C.SARAVANAN, J.

AT

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