IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38429 of 2025
and
W.M.P.Nos.42956 & 42958 of 2025

Tvl.R.C.Pharmacuetical
Rep by its Proprietor
Y.Padmaja ... Petitioner

Vs.

1.The Commercial Tax Officer / Assistant Commissioner ST)(FAC),
Kundrathur Assessment Circle,
No.4/109, Bangalore Highways Road,
Varadharajapuram, Nazarethpet,
Chennai – 600 123.

2.Office of the Deputy Commissioner (ST),
Kanchipuram Zone,
Commercial Taxes Building, 1st Floor,
Kanchipuram Collectorate Campus,
Kanchipuram – 631 501.

3.The Deputy Commissioner (ST),
GST-Appeal, Chennai – II,
PAPJM Building,
No.1, Greams Road, Chennai – 600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the First Respondent's impugned order in Form GST DRC – 07 bearing Ref.No.ZD3308243049855 dated 31.08.2024 and the connected detailed order bearing Ref.GSTIN:33BKVPP1376G1ZR/2019-2020 dated 31.08.2024, and the seeking to quash the same and consequentially direct the First Respondent to provide the Petitioner with an opportunity of hearing.

For Petitioner	:	M/s.D/S/Vipula
For Respondents	:	Ms.Amirtha Poonkodi Dinakaran Government Advocate

ORDER

Ms.Amirtha Poonkodi 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 learned Government Advocate for the Respondents.

3. The petitioner is before this Court against the impugned order dated

31.08.2024 passed under Section 73 of the respective GST enactments. The petitioner has participated in the proceedings by filing a reply dated 18.06.2024 which was preceded by a notice in DRC – 01 dated 31.05.2024. While uploading the reply, the petitioner has categorically stated that the petitioner did not opt for personal hearing. Instead of filing an appeal in time or within the condonable period of limitation, the petitioner filed an appeal before the third respondent on 12.06.2025 which came to be dismissed by an order dated 25.08.2025.

4. The learned counsel for the petitioner submits that the petitioner may either be allowed to explain the case afresh or in the alternative allowed to pursue the remedy.

5. Although the petitioner has left over the rights and the petitioner is unaware of the order that was earlier passed on 31.08.2024, as the petitioner did not really intend to appear for personal hearing.

6. The learned Government Advocate for the respondents submits that the impugned order is well reasoned and therefore does not warrant any interference

and therefore this Writ Petition is liable to be dismissed in the light of th 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.

7. I have considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondents, this Court is inclined to dispose this writ petition by directing the third respondent to dispose of the appeal on merits without reference to limitation subject to the petitioner depositing another 15% of the disputed tax over and above 10% of the disputed tax, which was already pre-deposited by the petitioner at the time of filing of the appeal on 12.06.2025, 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.

8. In case the petitioner complies with the above stipulations, the Respondents shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three month

of such pre-deposit. Subject to the petitioner complying with the above stipulations, the attachment of the bank account of the petitioner shall also stands automatically vacated.

9. In case the petitioner fails to comply with any of the stipulations, the third respondent is at liberty to pass appropriate orders on merits without reference to the limitation.

10. Needless to state, before passing any such order, the third respondent shall give due notice to the petitioner.

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

09.10.2025

Neutral Citation : Yes / No
jas

To

1.The Commercial Tax Officer / Assistant Commissioner ST)(FAC),
Kundrathur Assessment Circle,
No.4/109, Bangalore Highways Road,

Varadharajapuram, Nazarethpet,
Chennai – 600 123.

2.Office of the Deputy Commissioner (ST),
Kanchipuram Zone,
Commercial Taxes Building, 1st Floor,
Kanchipuram Collectorate Campus,
Kanchipuram – 631 501.

3.The Deputy Commissioner (ST),
GST-Appeal, Chennai – II,
PAPJM Building,
No.1, Greams Road, Chennai – 600 006.

C.SARAVANAN, J.

jas

W.P.No.38429 of 2025
and
W.M.P.Nos.42956 & 42958 of 2025

09.10.2025