IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.10.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.38076, 38079, 38083 & 38085 of 2025
and
W.M.P.Nos.42527, 42530, 42531, 42533, 42537, 42538, 42539 and 42540 of 2025

Tvl. Blue Star Leather Industries
Represented by its Proprietor
Thiru.Gunasekaran
No.18, Old No.18/1, Lala Kutty Street
Periamet,
Chennai-600 003. ... Petitioner in all WPs

Vs.

1. Assistant Commissioner (ST) (FAC)
Vepery Assessment Circle
First Floor, Room No.A-110
No.1, Greams Road, Annexe Building
Chennai-600 006.

2. Deputy Commissioner (ST)
GST Appeal-1
Greams Road, Main Building
2nd Floor, Chennai-600 006. ... Respondents in all WPs

Prayer in Writ Petition No.38076 of 2025 : The Writ Petition filed under Article 226 of Constitution of India, praying to issuance of Writ of Certiorarified Mandamus, to call for the records of impugned order under

Section 74 dated 25.10.2024 having Reference No.ZD331024195475E passed by the 1st respondent for the financial year 2021-22 and Appeal rejection order having Reference No.ZD330925166221H dated 15.09.2025 passed by the 2nd respondent and quash the same as illegal, erroneous on facts and violative of principles of natural justice and consequently, direct the second respondent to condone the delay in filing the appeal and thereby directing to consider the matter afresh on merits after providing an opportunity of personal hearing.

Prayer in W.P.No.38079 of 2025 : The Writ Petition filed under Article 226 of Constitution of India, praying to issuance of Writ of Certiorarified Mandamus, to call for the records of impugned order under Section 74 dated 25.10.2024 having Reference No.ZD331024194026Q passed by the 1st respondent for the financial year 2019-20 and Appeal rejection order having Reference No.ZD330925166300J dated 15.09.2025 passed by the 2nd respondent and quash the same as illegal, erroneous on facts and violative of principles of natural justice and consequently, direct the second respondent to condone the delay in filing the appeal and thereby directing to consider the matter afresh on merits after providing an opportunity of personal hearing.

Prayer in W.P.No.38083 of 2025 : The Writ Petition filed under Article 226 of Constitution of India, praying to issuance of Writ of Certiorarified Mandamus, to call for the records of impugned order under Section 74 dated 25.10.2024 having Reference No.ZD3310241945688 passed by the 1st respondent for the financial year 2020-21 and Appeal rejection order having Reference No.ZD3309251661459 dated 15.09.2025 passed by the 2nd respondent and quash the same as illegal, erroneous on facts and violative of principles of natural justice and consequently, direct the second respondent to condone the delay in filing the appeal and thereby directing to consider the matter afresh on merits after providing an opportunity of personal hearing.

Prayer in W.P.No.38085 of 2025 : The Writ Petition filed under Article 226 of Constitution of India, praying to issuance of Writ of Certiorarified Mandamus, to call for the records of impugned order under Section 74 dated 25.10.2024 having Reference No.ZD331024193517G passed by the 1st respondent for the financial year 2018-19 and Appeal rejection order having Reference No.ZD330925166479S dated 15.09.2025 passed by the 2nd respondent and quash the same as illegal, erroneous on facts and violative of principles of natural justice and consequently, direct the second respondent to condone the delay in filing the appeal and thereby directing to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner in all WPs	:	Mr.Suresh .T
For Respondents in all WPs	:	Mrs.K.Vasanthamala Government Advocate

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

2. By this Common Order, these Writ Petitions are being disposed of, at the time of admission stage itself, with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In these Writ Petitions, the Petitioner has challenged the impugned orders dated 25.10.2024 passed for the Tax period 2018-2019, 2019-2020, 2020-2021 and 2021-2022 respectively. These orders have been preceded by Show Cause Notices in GST DRC-01 dated 06.06.2024, 06.06.2024, 06.06.2024 and 08.03.2024 respectively issued under Section 74 of the Tamil Nadu Goods and Services Tax (GST) Act, 2017, to which the Petitioner had also filed replies on 11.07.2024.

4. These orders of the 1st Respondent dated 25.10.2024 cannot be assailed, as these orders are reasoned and that they are not indication of any procedural violations by the 1st Respondent while passing these orders. Therefore, to the above extent, the prayer of the Writ Petitioner for quashing the respective Assessment orders dated 25.10.2024 passed

for the aforesaid respective Assessment years cannot be challenged in these Writ Petitions.

5. The Petitioner had belatedly preferred Appeals before the Appellate Authority the 2nd Respondent on 06.08.2025. By orders dated 15.09.2025, the 2nd Respondent Appellate Authority has rejected the appeals on the ground that the appeals were filed beyond the condonable period of limitation.

6. The Petitioner may have a case on merits which could have been otherwise decided by the 2nd Respondent Appellate Authority, if the appeals have been filed in time. Since the appeals were filed beyond the period of limitation, they were rightly dismissed by the 2nd Respondent.

7. However, the Petitioner may have a case on merits. Therefore, to balance the interest of parties, I direct the 2nd Respondent Appellate Authority to pass fresh orders on merits in the respective appeals filed by the Petitioner without reference to the limitation, subject to the Petitioner depositing another 15% of the disputed tax over and above 10% of the

disputed tax which was already deposited at the time of filing of the appeals before the 2nd Respondent Appellate Authority.

8. Subject to the Petitioner complying with the above stipulated conditions, the 2nd Respondent Appellate Authority shall dispose the appeals as observed above. On the other hand, if the petitioner fails to comply with the above stipulated conditions, the 1st Respondent is at liberty to proceed against the Petitioner in accordance with law. Subject to the Petitioner depositing the aforesaid 15% of the disputed tax for each of the respective assessment years, the attachment of the Bank account of the Petitioner shall also stand automatically raised/vacated.

9. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

10.10.2025

Neutral Citation Case : Yes/No

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To

1. The Assistant Commissioner (ST) (FAC)
   Vepery Assessment Circle
   First Floor, Room No.A-110
   No.1, Greams Road, Annexe Building
   Chennai-600 006.

2. The Deputy Commissioner (ST)
   GST Appeal-1
   Greams Road, Main Building
   2nd Floor, Chennai-600 006.

3. The Public Prosecutor,
   High Court, Madras.

C.SARAVANAN, J

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W.P.Nos.38076, 38079, 38083 & 38085 of 2025

10.10.2025