IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 38275 of 2025
and
W.M.P. Nos. 42783 & 42785 of 2025

M/s. Blue Star Leather Industries,
Represented by its Proprietor,
Gunasekaran ... Petitioner

Vs.

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

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

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records to call for the records of impugned order under Section 74 dated 25.10.2023 having Reference No.ZD331023142473X passed by the 1st respondent for the financial year 2019-20 and Appeal rejection order having Reference No.ZD330725307824C dated 28.07.2025 passed by the 2nd respondent and quash the same and consequently, direct the 2nd 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 : Mr. T. Suresh

For Respondents : Mrs. K. Vasanthamala, Government Advocate

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 Government Advocate who takes notice on behalf of the Respondents.

2. The Petitioner is before this Court against the impugned Assessment Order dated 25.10.2023. The Petitioner has participated in the proceedings that preceded the aforesaid order and thus, has suffered the impugned order dated 25.10.2023.

3. Instead of filing an appeal in time, the Petitioner filed the appeal on 26.07.2025 long after the period of expiry of limitation, which has been now rejected vide order dated 28.07.2025 by the 2nd Respondent on account of the limitation under Section 107 of the respective GST Enactments. The decision of

the 2nd Respondent cannot be found fault as it is strictly in accordance with the provisions of the Act.

4. Learned counsel for the Petitioner would however submit that the Petitioner has a fair case to succeed. Therefore, an opportunity should be given to work out the remedy before the Appellate Court.

5. Learned Government Advocate for the Respondents would submit that the writ petition is devoid of merits and liable to be dismissed in the light of the decision of the Supreme Court in **Assistant Commissioner (CT) LTU, Kakinada and Others Vs. Glaxo Smith Kline Consumer Health Care Limited**, reported in **2020 SCC Online SC 440** and in **Commissioner of Customs and Central Excise Vs. Hongo India Private Limited and another**, reported in **(2009) 5 SCC 791**.

6. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents and considering the fact that the Petitioner may have case on merits, I am inclined to remit the case back to the 2nd Respondent to pass a fresh order on merits,

subject to Petitioner depositing 90% of the balance tax liability in cash through Electronic Cash Register within a period of 30 days from the date of receipt of copy of this order. In case the Petitioner complies with the same, the 2nd Respondent shall dispose the appeal on merits.

7. Subject to Petitioner depositing 90% of the balance of the disputed tax as ordered, the bank account of the Petitioner which has been attached vide impugned notice shall stand automatically revoked.

8. The Writ Petition is disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

09.10.2025

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

To

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C.SARAVANAN, J.

AT

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