IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2025

CORAM :

THE HONOURABLE MR. JUSTICE **C.SARAVANAN**

W.P.No.38610 of 2025
and
W.M.P.Nos.43166 &43168 of 2025

M/s.N.S.Industrial Components,
Rep. By its Partner,
Z.Yusuf,
No.48/5, Ground Floor,
Venkatachala Mudali Street,
Park Town, Chennai – 600 003. ... Petitioner

Vs

The State Tax Officer (ST),
Moormarket Assessment Circle,
Room No.227, Integrated Commercial
Taxes Offices Building,
Chennai North Division,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the respondent in Order Ref.No.ZD330624326760J dated 26.06.2024 against the petitioner's firm vide GSTIN-33AACFN9945K1ZV, for the Assessment Year 2019-2020 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner : Mr.K.M.Malarmannan

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Heard Mr.K.Malarmannan, the learned counsel for the petitioner and Mrs.K.Vasanthamala, who takes notice at the admission stage and made submissions on behalf of the respondent.

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 assessment order dated 26.06.2024 for the tax period of 2019-2020. The impugned order has been preceded by a notice in DRC-01 dated 06.10.2023 wherein the Petitioner was called upon to appear for a personal hearing.

4. The petitioner had filed a reply on 26.10.2023, which has also been considered in the impugned order. In the impugned order dated 26.06.2024, the petitioner neither approached this Court earlier nor filed the appeal in time.

5. The learned counsel for the petitioner submits that the petitioner has a case to succeed on merits and therefore, the petitioner may be given opportunity to file an appeal beyond the condonable delay of the impugned order under the GST Act.

6. The learned Government Advocate for the respondent, on instructions, would submit that there is no merit in this Writ petition and that the petitioner can be given liberty to challenge the impugned order subject to the condition that the petitioner shall deposit 100% of the disputed tax.

7. Having considered the submissions of the learned counsel for the petitioner and the learned counsel for the respondent, I am of the view that this Writ Petition is liable to be dismissed.

8. However, liberty is given to the petitioner to approach the appellate authority subject to depositing 100% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order.

9. In case, the petitioner files an appeal within such time, the appeal shall be disposed of on merits by the appellate authority.

10. Accordingly, this Writ Petition is dismissed. Consequently, connected Miscellaneous Petitions are closed. No costs.

15.10.2025

dh
Index: Yes/No
Neutral Citation Yes/No

To
The State Tax Officer (ST),
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C.SARAVANAN.J

dh

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