IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.10.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No.38406 of 2025
and
W.M.P. Nos.42934 and 42935 of 2025

Tvl.Rathi Rubber India Pvt. Ltd.
Rep. By its Director,
Ravikant Shyamsundar Rathi,
Plot No.R4, SIPCOT Industrial Complex,
Pathapalayam Road, Gummidipoondi,
Tiruvallur, Tamil Nadu-601 201. ... Petitioner(s)

Vs.

1.The Deputy Commissioner (CT),
GST Appeal Chennai-I,
Greams Road, Main Building, 2nd Floor, Chennai-6.

2.The Assistant Commissioner (ST),
Gummidipoondi Assessment Circle,
No.32, Integrated Commercial Taxes,
Office Building Complex,
Elephant Gate Road, Chennai-03.

3.The State Tax Officer,
Group-I, Inspection-II,
Intelligence-II, Greams Road, Chennai-600 006. ... Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records on the file of the 2nd respondent vide GSTIN:33AAECR1024N1ZJ/2018-19 dated

30.04.2024 passed in Form DRC-07 and quash the same as illegal, error of law and error on the face of record and contrary to the provisions of the Goods and Services Tax Act, 2017 and direct the 2nd respondent to pass order after the parallel proceedings dated 26.09.2023 in Ref.No.GST INS SI.No.129/2023-2024/Group-I/Intelligence-II, Chennai pending on the file of the 3rd respondent is completed.

For Petitioner(s) : Mr.A.Thiyagarajan
Senior Counsel
for Ms.I.Sweety

For Respondent(s) : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondents.

3. Petitioner is before this Court against the impugned order dated 30.04.2024 passed under Section 74 of the respective GST enactments, 2017. Petitioner had earlier unsuccessfully challenged the same before the appellate authority by filing an appeal on 28.05.2025. The appellate authority had

dismissed the said appeal vide order dated 28.07.2025 on the ground that it was barred by limitation.

4. The rejection of the appeal on the ground that appeal has been filed beyond the condonable period of limitation cannot be questioned, as the orders have been passed strictly in accordance with the provisions of the GST enactment. To that extent, the Petitioner cannot have any complaint.

5. As far as the challenge to the impugned order on merits is concerned, the learned counsel for Petitioner would submit that they were unaware of the receipt of the aforesaid order as it was hosted in the Web Portal. That apart, he would submit that proceedings under Section 61 of the GST Act was initiated after issuance of notice on 24.07.2022, for the same tax period, thereafter, which was dropped on 31.01.2024.

6. It is further submitted that although a Show Cause Notice in DRC-01, was issued on 23.02.2022, to which the Petitioner had also filed a detailed reply on 31.03.2022, the Petitioner assumed that the proceedings would have been dropped in the light of the order dated 31.01.2024 passed under Section 61 of the respective GST enactment. Instead, the Petitioner has now suffered the

impugned order dated 30.04.2024, which was unsuccessfully challenged before the Appellate Authority, who has dismissed for the reason cited supra, vide order dated 28.07.2025.

7. Learned Additional Government Pleader for Respondents would submit that the Writ Petition is devoid of merits and is liable to be dismissed in the light of the judgment of the Hon'ble Supreme Court in ***Assistant Commissioner (CT) LTU, Kakinada and others*** *Vs.* ***Glaxo Smith Kline Consumer Health Care Limited****, 2020 SCC Online SC 440.* It is further submitted that the appeal rejection order was also in consonance with the law laid down by the Apex Court in ***Singh Enterprises*** *Vs.* ***Commissioner of Central Excise, Jamshedpur and others****, (2008) 3 SCC 70*. Hence, he prayed for dismissal of the Writ Petition.

8. At this stage, the learned Senior Counsel for the Petitioner would submit that the Petitioner has discharged the entry tax liability during the period in dispute and therefore prays for an opportunity to the Petitioner to explain the case afresh as the Petitioner did not gain any thing by not filing the appeal in time and Petitioner was under the *bona fide* belief that the proceedings was dropped on 31.01.2024.

9. It is submitted that Proceedings which initiated vide notice in DRC-01 dated 23.02.2022 was also stood dropped vide order dated 31.01.2024, when indeed the impugned order was passed on 30.04.2024.

10. Having considered the submissions made on behalf of the Petitioner and the submissions made by learned Additional Government Pleader for Respondents, this Writ Petition is disposed of by directing the 1st Respondent to pass fresh order on merits against the impugned order dated 30.04.2024 passed by the 2nd Respondent, subject to the Petitioner depositing 100% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order. Any amount paid by the petitioner at the time of filing appeal before the 1st respondent on 28.05.2025 shall be set off for reckoning the aforesaid 100% disputed tax. Any other amount that has been paid by the petitioner towards tax liability shall be adjusted subject to verification by the Respondents. In case, the Petitioner complies with the above stipulation within a period of 30 days from the date of receipt of a copy of this order.

11. Needless to state, before passing any final order, the 1st Respondent shall give due notice and opportunity of hearing to the Petitioner.

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

14.10.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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