IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39034 of 2025
and
W.M.P. Nos. 43744 and 43745 of 2025

Periyasamy Senthilkumar ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Pallipalayam Assessment Circle,
No.100/13, Paavadi, Sengundhar Trust Building,
SSD Road, Thiruchengode,
Namakkal – 637 221.

2.The Deputy Commissioner (CT),
Office of the Appellate Authority,
Integrated Commercial Tax Building,
Survey No 17-2, Ward J Block-3, Pitchards Road,
Salem, Tamil Nadu – 636 007. ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files pertaining to

Form GST DRC-07 with Reference No.ZD3305231432020 dated 30.05.2023 along with the detailed order annexed thereon vide Ref.No.33CKAPS7503Q2ZP/Apr-Jun 2022 dated 30.05.2023 passed by the 1st respondent and the FORM GST APL-02 vide Ref.No.ZD3303250849644 dated 13.03.2025 passed by the 2nd respondent and quash the same.

For Petitioner : Mr. M. Neshapriyan

For Respondents : Mr. T.N.C. Kaushik,
Additional Government Pleader

ORDER

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.

2. In this writ petition, the Petitioner has challenged the impugned Assessment Order dated 30.05.2023 passed by the 1st Respondent and the rejection of the Petitioner's appeal against the said order by the 2nd Respondent, vide order dated 13.03.2025. It is noticed that the appeal was rejected on the

ground that it was filed on 29.09.2025, beyond the condonable period of limitation by 39 days. Therefore, the order of the 2nd Respondent, Appellate Commissioner cannot be faulted, as it is strictly in accordance with the provisions of the respective GST Enactments. To that extent, there is no scope for interfering with the order rejecting the appeal vide impugned order dated 13.03.2025.

3. At the same time, it is noticed that the impugned Assessment Order dated 30.05.2023 had been preceded by a notice in DRC-01 dated 13.03.2023, to which the Petitioner had not replied. Therefore, the aforesaid order was passed by the 1st Respondent. In similar circumstances, this Court has quashed such orders and remitted the matter on terms, considering the length of time taken in approaching this Court.

4. In the present case, the Petitioner has already filed an appeal on 29.09.2025 against the aforesaid order, I am inclined to quash the impugned Assessment Order dated 30.05.2023, subject to the Petitioner depositing 25% of the disputed tax.

5. At this stage, learned counsel for the Petitioner submits that the entire amount of disputed tax has been recovered. However, the learned Additional Government Pleader for the Respondents is unable to confirm the same.

6. Considering this submission, the 1st Respondent shall verify and confirm whether the amount has already been recovered. If the amount has been recovered, no further pre-deposit shall be required to be made by the Petitioner.

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

27.10.2025

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

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C.SARAVANAN, J.

AT

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