IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 39286 and 39290 of 2025
and
W.M.P. Nos. 44092, 44093, 44096 and 44099 of 2025

Tvl. S.S. Metals,
Represented by its Proprietor,
A. Syed Shikkandar ...Petitioner in both WPs

Versus

The State Tax Officer,
Alandur Assessment Circle,
I.C.T & R.D Buildings, [South Tower],
3rd Floor, Room No. 352,
Nandanam, Chennai – 35. ...Respondent in both WPs

Writ Petitions are filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records on the file of the respondent proceedings in GSTIN: 33CHHPS1611K1ZD /2020-21 dated 07.03.2024 and quash the same.

For Petitioner : Mr. D. Vijaya Kumar

For Respondent : Mr. V. Prashanth Kiran,
Government Advocate

COMMON ORDER

These Writ Petitions are 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 Respondent.

2. The Petitioner has approached this Court long after the expiry of the period prescribed for filing an appeal against the respective impugned orders dated 07.03.2024. As such in terms of the decision of the Hon'ble 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***, these Writ Petitions are liable to be dismissed.

3. However, it is noticed that Petitioner's right to file an appeal, although curtailed by the limitation prescribed under Section 107 of the Act, is affected by the fact that the Petitioner failed to notice that the impugned orders dated 07.03.2024 had been uploaded in the web portal. Consequently, the Petitioner could neither file an appeal before the Appellate Authority within the prescribed time nor approach this Court in time.

4. Balancing the interest of the Assessee and the Revenue, under similar circumstances, this Court has given liberty to Assessee to file an appeal, subject to the pre-deposit of the entire disputed tax amount. I see no reason to take a different view, therefore, these Writ Petitions are disposed of with the consent of the learned Government Advocate for the Respondent by dispensing with the requirement of filing a counter.

5. Liberty is granted to the Petitioner to file an appeal against the impugned Assessment Orders dated 07.03.2024, as the order has admittedly been passed on merits and there is no scope for interference with the impugned orders.

6. Accordingly, these Writ Petitions are disposed of by granting liberty to the Petitioner to file an appeal within a period of 30 days from the date of receipt of a copy of this order.

7. The filing of the appeal shall be accompanied by payment of the entire disputed tax amount as pre-deposit. It is clarified that the amount to be deposited is only a pre-deposit and, therefore, if the Petitioner succeeds

in the appeal, it shall either be refunded to the Petitioner or adjusted towards future tax liability, as the case may be.

Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

16.10.2025

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

To
The State Tax Officer,
Alandur Assessment Circle,
I.C.T & R.D Buildings, [South Tower],
3rd Floor, Room No. 352,
Nandanam, Chennai – 35.

C.SARAVANAN, J.

AT

W.P. Nos. 39286 and 39290 of 2025 and
W.M.P. Nos. 44092, 44093, 44096 and 44099 of 2025

16.10.2025