IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 39091 of 2025

KSB and Smart Solutions Private Limited,
Rep. By Its Managing Director,
Mr.Chewlapati Venu Gopal Reddy,
No.52, Dhyana Alayam,
Bye Pass Salai
Gowarthan Nagar, Sriperumbudur 602 105.

Petitioner(s)

Vs

1. Deputy Commissioner (ST),
GST-Appeal Chennai I,
PAPJM Building, 3rd Floor,
Greams Road, Chennai 600 006.

2.Deputy State Tax Officer,
Sriperumbudur Assessment Circle, Integrated
GST Building,
No-4/109, Chennai-Bangalore Highways,
Varadharajapuram, Nazarathpet,
Poonamallee, Chennai 600 123.

Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, directing the First Respondent to condone the delay in filing the Appeal No.AD3301250078421 pertaining to the Impugned Order passed by the Second Respondent in Proceeding GSTIN 33AAGCK1499J1Z9 dated 27.08.2024 and provide an opportunity to the Petitioner to present his case under the principle of natural justice and decide the case on the merits and as per law and pass.

For Petitioner(s): Mr.C.Edser Raj
for Mr.S.Shunmuga Raja

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

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice on behalf of 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 the learned Additional Government Pleader for the Respondents.

3. The petitioner has approached this Court after the petitioner remained unsuccessful in challenging the order dated 27.08.2024 passed by the 2nd

respondent before the first respondent on 04.01.2025.

4. The said appeal was filed beyond the condonable period of limitation. Therefore, the appeal was dismissed by the 1st respondent vide order dated 23.04.2025. After the appeal was dismissed, the present writ petition has been filed on 30.07.2025.

5. The records that has been filed before this Court indicates that almost a sum of Rs.3,48,484/-+ 82,800/- as in total sum of Rs.4,31,284/- has been recovered from the petitioner in cash. Normally, the Court would have directed the petitioner to deposit a percentage of the disputed tax amount depending upon the length of delay in approaching the Court. In this case, the petitioner filed the appeal before the first respondent belatedly beyond the condonable period of limitation, with a marginal delay.

6. Considering the fact that a sum of Rs.4,31,284/- has been recovered

from and out of the total tax demand of Rs.8,28,000/-, the case is remitted back to the 2nd respondent to pass a fresh order on merits, as expeditiously as possible, considering the fact that the dispute pertains to the assessment year 2019-2020. The Petitioner shall also file a reply to the Show Cause Notice in Form DRC-01 dated 23.05.2024 together with requisite documents to substantiate its defence by treating the impugned order dated 27.08.2024 as an addendum to the Show Cause Notice dated 23.05.2024, within a period of thirty (30) days from the date of receipt of a copy of this orders.

7. Subject to the Petitioner complying with the above stipulation, the 2nd Respondent shall proceed to pass afresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre deposit, after hearing the petitioner.

8. In case the Petitioner fails to comply with any of the above stipulation, the 2nd Respondent is at liberty to proceed against the Petitioner to recover the

tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

9. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

10. This Writ Petition stands disposed of with the above observations. No costs.

17-10-2025

Jd
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1. Deputy Commissioner (ST),
GST-Appeal Chennai I,
PAPJM Building, 3rd Floor,
Greams Road, Chennai 600 006.

2.Deputy State Tax Officer,
Sriperumbudur Assessment Circle, Integrated GST Building,
No-4/109, Chennai-Bangalore Highways, Varadharajapuram, Nazarathpet,
Poonamallee, Chennai 600 123.

C.SARAVANAN J.

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