IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No.38750 of 2025
and
W.M.P. No.43351 of 2025

Still Waters Films Private Limited,
Rep. By its Audit Staff,
Mr.D.Prabhu,
S/o.Mr.Dhanraj,
GSTIN/ID:33AALCS2087D1ZF
New No.12, Old No.10, Ground Floor,
East Avenue, Kesava Perumal Puram,
Chennai-600 028. ... Petitioner(s)

Vs.

1.The State Tax Officer,
The Assistant Commissioner (ST),
Kotturpuram Assessment Circle,
2nd Floor, Room No.245,
Integrated CT & Regn Dept. Buildings,
Nandanam, Chennai-600 035.

2.The Appellate Authority,
The Deputy Commissioner (ST),
GST Appeal, Chennai-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 relating to the impugned order in GISTIN/33AALCS2087D1ZF/2021-22 dated 27.02.2025 passed by the 1st respondent and consequential rejection of appeal order passed Memorandum in GISTIN/33AALCS2087D1ZF/2020-21 dated 04.09.2025 by the 2nd respondent, quash the same and consequently direct the second respondent to accept petitioner's appeal and dispose of the same on merits.

For Petitioner(s) : Mr.A.Saravanan

For Respondent(s) : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate 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 Government Advocate for the Respondents.

3. The Petitioner is before this Court against the impugned order dated 27.02.2025, passed by the 1st respondent under Section 73 of the respective GST enactment for the tax period 2020-21 and 2021-22. Petitioner has failed to respond to the Show Cause Notice issued in DRC-01 dated 25.11.2024. Instead of filing a statutory appeal before the 2nd respondent /Appellate Authority in time, the Petitioner invoked the jurisdiction of the 1st respondent under Section 161 of the respective GST enactment by filing an appeal on 28.02.2025, which

has culminated in an order dated 04.04.2025.

4. Thereafter, Petitioner filed a statutory appeal before the 2nd Respondent against the aforesaid order dated 04.04.2025 passed by the 1st Respondent on 06.08.2024, with a delay of 3 days. At the time of filing of appeal before the 2nd Respondent, petitioner has pre-deposited 10% of the disputed tax confirmed vide impugned Order-in-Original dated 27.02.2025.

5. Learned counsel for Petitioner submits that there is only a marginal delay in filing the appeal before the 2nd respondent on 06.08.2025 against the order dated 04.04.2025 and therefore the delay be excused with a direction to the 2nd Respondent to dispose of the appeal on merits.

6. On the other hand, the learned Government Advocate for Respondents would submit that the Petitioner has wrongly invoked the jurisdiction of the 1st Respondent under Section 161 of the respective GST enactment and has thus prolonged the litigation. It is further submitted that although the order of the 1st Respondent has rightly rejected the application filed vide order dated 04.04.2025, the attempt of the petitioner to file a statutory appeal beyond the period of limitation before the 2nd Respondent was nothing but a ploy to further

delay the collection of revenue by tendering a mere token amount of 10% of disputed tax confirmed vide order dated 10.04.2025. Hence, submits that the Writ Petition ought to be dismissed.

7. Considering the submissions made by the learned counsel for Petitioner and the learned Government Advocate for Respondents and following the considered view taken under similar circumstances, the impugned proceedings dated 27.02.2025 is quashed. The case is thus remitted back to the 1st Respondent to pass fresh order on merits, subject to the Petitioner depositing another 15% of disputed tax, over and above 10% of disputed tax already deposited before the 2nd Respondent, within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned order dated 27.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

9. Subject to the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass fresh orders on merits and in accordance with

law as expeditiously as possible, preferably, within a period of such reply/pre-deposit.

10. Subject to the petitioner complying with the above stipulations, the attachment of the bank account of the petitioner shall also stand automatically raised/vacated.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

12. Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner.

13. This Writ Petition stands disposed of with the above observations. No costs. Consequently, the connected Writ Miscellaneous Petition is closed.

14.10.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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To:
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<u>C.SARAVANAN, J.</u>

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