IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39505 of 2025
and
W.M.P. Nos. 44368 & 44369 of 2025

M/s. Aachi Masala Foods Private Limited,
Represented by its Authorised representative,
Shri. Padmasingh Isaac Abishek Abraham ...Petitioner

Versus

1.State Tax Officer,
Group-X, Inspection, Intelligence-I,
Commercial Taxes Buildings,
Room No.132, 1st Floor,
No.1, Greams Road,
Chennai – 600 006.

2.The Deputy Commissioner (CT),
DC GST Appeal, Greams Road,
Main Building, 2nd Floor,
Chennai – 600 006. ...Respondents

Writ Petition is 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 1st respondent in respect of the impugned order under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the summary of the order in Form GST

DRC-07 both dated 30.04.2024 and having Reference Number ZD3304242459748 and its annexure dated 29.04.2024 in GSTIN: 33AAFCA9813P1ZA/2018-19 passed by the 1st respondent for FY 2018-19 along with the acknowledgement in Form GST APL-02 dated 07.05.2025 having Reference Number ZD330525049110W issued by the 2nd respondent under Rule 108 of Central Goods and Services Tax Rules, 2017/Tamil Nadu Goods and Services Tax Rules, 2017 for the FY 2018-19 and quash the same.

For Petitioner : Mr. N.V. Krishnan

For Respondents : Mr. C. Harsha Raj,
Special Government Pleader

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader who takes notice on behalf of the Respondents.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 30.04.2024 passed by the 1st Respondent. Thereafter, the Petitioner's appeal was dismissed on 07.05.2025 by the Appellate Authority, namely the 2nd Respondent. The Petitioner had contested the show cause notice that preceded the impugned order dated 30.04.2024 by filing a reply.

3. However, the Petitioner failed to file the reply in time and filed an appeal against the impugned order dated 30.04.2024 only on 08.11.2024, which was beyond the condonable period of limitation. Therefore, the appeal was rightly rejected by the office of the 2nd Respondent vide order dated 07.05.2025. Thereafter, the Petitioner filed the present writ petition on 09.10.2025. As such, the order dismissing the appeal filed beyond the condonable period of limitation cannot be interfered with, as there are no other extenuating circumstances.

4. However, considering the fact that the Petitioner may or may not have a case on merits, and following the consistent view taken by this Court under similar circumstances, the appeal that was dismissed on 07.05.2025 by the office of the 2nd Respondent is restored, subject to the Petitioner depositing another 15% of the disputed tax in cash. If the Petitioner complies with the above condition, the 2nd Respondent / Appellate Authority shall dispose of the appeal on merits without further reference to limitation.

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

17.10.2025

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

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C.SARAVANAN, J.

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