IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42182 of 2025
and
W.M.P.Nos.47230 & 47234 of 2025

Sri Vinayaga Handlers Pvt Ltd.,
Rep by its Director,
61 Arathoon Road,
Royapuram, Chennai – 600 013. ... Petitioner

Vs.

1. Proper Officer,
   Royapuram Assessment Circle,
   Chennai.

2. The Assistant Commissioner,
   Royapuram North II,
   Chennai – 3. ... Respondents

Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the 1st respondent pertaining to the Original impugned notice dated 23.11.2024 in proceedings DIN GST/33AAJCS1036J1ZH/21/1 against the petitioner for AY 2020-21, and quash the same.

For Petitioner : M/s.R.Vedhapriya

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the respondents.

2. This writ petition is listed for the second time today. Today also, the learned counsel for the petitioner seeks an adjournment.

3. In this writ petition, the petitioner has challenged the impugned

Order dated 23.11.2024 passed under Section 73 of the respective GST enactments, for the tax period 2020-2021.

4. The impugned order was preceded by a show case notice in DRC-01 dated 30.03.2023.

5. By the impugned order, demand that was proposed in the aforesaid notice in DRC-01 dated 30.03.2023, has been confirmed.

6. The petitioner ought to have filed an appeal before the appellate authority within the time prescribed under Section 107 of the respective GST enactments.

7. However, the petitioner failed to file an appeal, and therefore, there is no scope for entertaining this writ petition at this point of time, as the petitioner had an alternative remedy by way of an appeal before the Appellate

Deputy Commissioner (CT)-(North), Chennai-600006.

8. At best, the petitioner can be given liberty to file an appeal before the appellate authority, following the consistent view taken by this Court under similar circumstances, by directing the petitioner to deposit 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order.

9. In case the petitioner files such an appeal along with pre-deposit of 25% of the disputed tax, the Appellate Authority namely Appellate Deputy Commissioner (CT)-(North), Chennai-600006, shall dispose of the appeal on merits after hearing the petitioner without reference to limitation.

10. In case the petitioner fails to comply with the same, the respondents are at liberty to proceed against the petitioner in the manner known to law.

11. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

18.11.2025

raja

Neutral Citation : Yes / No

To

1. The Proper Officer,
   Royapuram Assessment Circle,
   Chennai.

2. The Assistant Commissioner,
   Royapuram North II,
   Chennai – 3.

C.SARAVANAN, J.

raja

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