IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38983 of 2025
and
W.M.P.Nos.43653 & 43655 of 2025

Akshara Wook Panel Private Limited
Represented by its Director,
Old No.11, New No.27, Bakers Street,
Choolai, Chennai – 600112. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Choolai Assessment Circle,
Commercial Taxes Department,
No.1, PAPJM Annex Building,
1st Floor, Room No.A-109,
Greams Road, Chennai – 600006. ... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order in Form GST DRC-07 vide Ref. No.ZD330824309425G dated 31.08.2024 passed by the respondent under Section 73 of the

CGST/TNGST Act, 2017 and quash the same and consequently, direct the Appellate Authority to hear the appeal filed by the petitioner on merits by condoning the delay of 273 days.

For Petitioner : M/s.S.Sonu Mehtha

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

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice for the respondent.

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 Additional Government Pleader for the respondent.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 31.08.2024 passed under Section 73 of the respective GST enactments, for the assessment year 2019-2020.

4. The case of the petitioner is that, the impugned order was only uploaded in web portal and no physical copy of the same was served to the petitioner, and therefore, the petitioner was unable to file an appeal in time.

5. It is noticed that the petitioner was issued with a Show Cause Notice in DRC-01 dated 17.05.2024. The petitioner had also replied to the notice on 02.07.2024.

6. The learned counsel for the petitioner would submit that, the petitioner has a case on merits, and therefore, one opportunity be given to the petitioner.

7. On the other hand, the learned Additional Government Pleader appearing for the respondent would submit that, this Writ Petition is liable to be dismissed in light of the decision of the Hon'ble Supreme Court in **Asstt. Commr.(CT), LTU, Kakinada** Vs **Glaxo Smith Kline Consumer Health Care Ltd.,** in C.A.No.2413 of 2020, dated 06.05.2020, where the Hon’ble Supreme Court has held that the limitation prescribed under the Act for filing the appeal cannot be extended.

8. It is however submitted by the learned Additional Government Pleader that the petitioner may be permitted to file an appeal subject to petitioner depositing entire amount of the disputed tax that has been confirmed against the petitioner in the impugned order.

9. Having considered the submission made by the learned counsel for the petitioner and learned Additional Government Pleader for the respondent, to balance the interest of the petitioner and the revenue, this Court is inclined to permit the petitioner to file a statutory appeal within a period of 30 days from the date of receipt of a copy of this order, subject to petitioner depositing entire amount of the disputed tax in cash from the Petitioner's Electronic Cash Register, which will be inclusive of 10% of the disputed tax required to be paid before filing of the statutory appeal under respective GST Acts.

10. If the petitioner files such appeal and deposits entire amount of the disputed tax, the Appellate Authority namely Appellate Deputy Commissioner (ST) (GST Appeal), Chennai, shall dispose of the appeal on merits after hearing the petitioner without reference to limitation.

11. In case the petitioner fails to comply with the same, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

15.10.2025

raja

Neutral Citation : Yes / No

To

The Assistant Commissioner (ST),
Choolai Assessment Circle,
Commercial Taxes Department,
No.1, PAPJM Annex Building,
1st Floor, Room No.A-109,
Greams Road, Chennai – 600006.

<u>C.SARAVANAN, J.</u>

raja

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15.10.2025