IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43616 of 2025
and
W.M.P.Nos.45727 and 45728 of 2025

Tvl.AL-NOOR ENTERPRISES,
Rep.by its Proprietor Mr.Mohammed Younus,
having registered address at No.1 and 2,
Vivekananda Street,
Vijaya Nagar, Pallavaram,
Chennai-600 043. ... Petitioner

Vs.

1.The Deputy Commissioner (GST-Appeals)-II
3rd Floor, C.T.Annexe Building,
No.1, Greams Road, Chennai-600 006.

2. The Commercial State Tax Officer,
Integrated Regn.Commercial Taxes Building,
III Floor, Room No.345,
Nandanam, Chennai – 600 035. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to impugned order passed by the ZD331024164016X and quash the same.

For Petitioner : Mr.Mansoor Ilahi
For R1 : M/s.Revathi Manivannan,
Standing Counsel
For R2 : Mrs.Vasanthamala,
Government Advocate

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ORDER

The petitioner is before this Court challenging the impugned order dated 23.10.2024, whereby the petitioner's appeal against the order dated 19.12.2023 has been rejected on the ground of limitation. The appeal has been filed by the petitioner on 21.06.2024 i.e., 63 days beyond the condonable period. The petitioner has already pre-deposited 10% of the disputed tax at the time of filing the appeal before the first respondent.

2. Following the consistent view taken under similar circumstances, there shall be a direction to the petitioner to deposit 90% of the disputed tax. Subject to the petitioner depositing the aforesaid amount within a period of 30 days from the date of receipt of a copy of this order, the impugned order of the first respondent shall stand quashed. The first respondent shall thereafter dispose of the appeal on merits, without reference to limitation.

3. Upon compliance with the above stipulation, the Appellate Authority shall entertain the appeal and dispose of the same on merits without reference to limitation. In the event of failure to comply with the above stipulation, it shall be deemed that this writ petition stands dismissed in limine by this very order, in which case the respondents shall be at liberty to proceed with recovery of the amount confirmed under the impugned order in accordance with law.

4. The Writ Petition is disposed of with the above observations. No costs. Consequently, the connected W.M.Ps are closed.

18.11.2025

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Neutral Citation : Yes / No

To:

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C.SARAVANAN, J.,

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