IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39458 of 2025
and
W.M.P.Nos.44307 & 44309 of 2025

Tvl.Bombay Bakery,
Represented by its Proprietor,
Thiru Althaf Aamir Khan,
No.8, Samuvel Nagar,
Vadaperumbakkam,
Chennai – 600 060. ... Petitioner

Vs.

1. Deputy State Tax Officer,
Selaiyur Assessment Circle,
Room No.341, Third Floor,
Integrated Commercial Taxes Building,
Nandanam,
Chennai – 600 035.

2. Deputy Commissioner(ST)
GST Appeal – 2,
Greams Road, Main Building,
2nd Floor, Chennai – 600 006. ... 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 of the impugned order under Section 73 dated 31.08.2024 having Reference No.ZD3308243011022 passed by the 1st respondent for the financial year 2019-20 and the impugned order in Form GST APL-02 dated 18.09.2025 having reference number ZD330925224160Q passed by the second respondent and quash the same as it was passed in violation of principles of Natural Justice.

For Petitioner : Mr.Suresh T

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 challenging the impugned order dated 31.08.2024, passed by the first respondent pursuant to the notice issued in Form DRC-01 dated 22.05.2024. It is noticed that the petitioner had submitted a reply dated 21.06.2024 to the said notice and thereafter suffered

the adverse order dated 31.08.2024 under Section 73 of the respective GST enactments.

4. The petitioner, however, failed to file the appeal before the second respondent within the period prescribed under Section 107 of the respective GST enactments. The appeal was filed belatedly on 14.09.2025, long after the expiry of the period of limitation, and consequently came to be rejected by the second respondent vide order dated 18.09.2025, which is also under challenge in this writ petition.

5. The order of the second respondent, rejecting the appeal on the ground that it was filed beyond the condonable period of limitation cannot be faulted, as it is strictly in accordance with the limitation prescribed under Section 107 of the respective enactments and in terms of the decision of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline**

Consumer Health Care Limited, 2020 SCC Online SC 440.

6. However, since the petitioner appears to have a *prima facie* case on merits and has expressed his willingness to pursue the appeal before the second respondent, this writ petition is disposed of by directing the second respondent to consider the appeal and dispose of the same on merits, subject to the petitioner depositing 90% of the balance of the disputed tax within a period of thirty (30) days from the date of receipt of a copy of this order.

7. In case, the Petitioner comply with the above stipulations, the impugned order passed by the second respondent stands quashed.

8. In case, the petitioner fails to comply with any of the stipulations, the 2nd respondent is at liberty to proceed against the petitioner on merits and in accordance with law.

9. Needless to state, before passing final order, the petitioner shall be heard.

10. It is made clear that recovery of 90% of the disputed tax ordered above pertains only to the impugned order dated 31.08.2024.

11. This writ petition is disposed of with the above directions. No costs. Consequently, connected miscellaneous petitions are closed.

22.10.2025

Neutral Citation : Yes / No
Index:Yes/No
Speaking order/Non-Speaking order

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To:

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C.SARAVANAN, J.

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