IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 45210 of 2025
and
WMP.Nos.50353 & 50354 of 2025

M/s.PSMJ EEVENTZ
Rep by Managing Partner Ramani Saishankar
Old No.9, New No.6(A) Rajakrishnarao Road,
Teynampet, Chennai 600018 ....Petitioner

Vs.

1.Deputy State Tax officer-II
Valluvarkottam Assessment Circle
No.1, 6th floor, PAJM Annexure Building
Greams Road, Chennai – 600 006

2. Deputy Commissioner (CT)
GST Appeal, Chennai – 1,
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 Certiorarified Mandamus to call for the records on the file of the 2nd respondent in the impugned Appeal Rejection Order bearing Reference Number ZD3305250447866 in GSTIN:33AAJFP4753E1ZB dated 07.05.2025 for the assessment year of 2018-19 and quash the same, consequently direct the 2nd respondent to condone the delay of 315 days beyond the statutory period and admit the appeal.

For Petitioner : Mr.S.Srivatsan

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate, 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 Government Advocate for the Respondent.

3. In this Writ Petition the petitioner has challenged the impugned order dated 07.05.2025 whereby the petitioner's appeal against the order dated 16.04.2024 passed by the 1st respondent for the tax period 2018-2019 has been rejected on the ground of limitation. There is an enormous delay in the filing the appeal before the 2nd respondent beyond the condonable period of limitation.

4. Considering the same, the need sought for by the petitioner cannot be entertained in the light of the above facts and circumstances. However, it is noticed that the petitioner had participated in the proceedings before the 1st respondent.

5. However, considering the fact that the order dated 16.04.2024 is an exparte order, this case is remitted back to the 1st respondent to re-do the exercise in lieu of the order dated 16.04.2024 subject to the petitioner depositing 40% of the disputed tax over and above 10% of the deposit at the time of filing the appeal before the 2nd respondent on 27.03.2025. Within such time, the petitioner shall also file a consolidated reply to notice in DRC 01 dated 31.01.2024 which preceded the order dated 16.04.2024 of the 1st respondent.

6. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

7. It is made clear that bank attachment shall be lifted subject to the deposit of 40% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

C.SARAVANAN.,J.
gv

8. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

9. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

10. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

20.11.2025

Neutral Citation : Yes / No
gv
To:

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