IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 39449 of 2025
and
WMP Nos. 44296 & 44297 of 2025

Tvl.Ruby Enterprises,
Represented by its Proprietor,
Thiru S. Jenit Jose
No.19/8, Muthusa Street,
Seven Wells, Chennai 600 001

Petitioner(s)

Vs

1. Deputy State Tax Officer,
Vallalar Nagar Assessmen Circle,
No 32, Elephant Gate Bridge Road,
Integrated Commercial Taxes Office
Building, Chennai 600 003.

2.Deputy Commissioner (ST),
GST Appeal 1, Greams Road, Main
Building, 2nd Floor, Chennai 600 006.

Respondent(s)

<u>**PRAYER:**</u> Writ Petition filed under Article 226 of the Constitution of India, for

issuance of Writ of Certiorari, calling for the records of impugned order under Section 74 dated 29.01.2025 having Reference No. ZD330125277713G passed by the 1st respondent for the financial year 2023-24 and quash the same as without jurisdiction, erroneous on facts and violative of principles of Natural Justice.

For Petitioner(s): 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 against the impugned order dated 29.01.2025 passed by the first respondent, which was preceded by a Show Cause Notice in Form DRC-01 dated 29.11.2024, wherein the petitioner was called upon for filing reply and personal hearing. The petitioner had filed a reply to the Show Cause Notice in Form DRC-01 on 07.12.2024. Thereafter, the impugned order came to be passed by the first respondent.

4. The petitioner has filed this writ petition against the impugned order dated 29.01.2025 passed by the first respondent, after the petitioner's appeal against the aforesaid order was dismissed on 14.08.2025. The said appeal was filed on 06.08.2025 against the order dated 29.01.2025, after the expiry of 69 days beyond the condonable period of limitation. Thus, the 2nd respondent has rejected the appeal strictly in accordance with provision of the Act and the law settled by the Hon'ble Supreme Court.

5. The learned counsel for the petitioner submits that by oversight the appeal would not be filed in time, as the order dated 29.01.2025 was uploaded in the web portal, which was unnoticed by the petitioner. Therefore, he submitted that the delay may be condoned.

6. The learned Government Advocate apperaing for the respondents submitted that the petitioner may be put to terms, so that the appeal may be

disposed of.

7. In view of the above submissions made by the learned counsel on either side, and considering the fact that the petitioner has already deposited 10% of the disputed tax as pre-deposit at the time of filing the appeal before the 2nd respondent, this Court is inclined to remit the matter to the 1st respondent to pass a fresh order, subject to the petitioner depositing another 15% of the disputed tax, within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the petitioner shall also file an additional reply to the Show Cause Notice dated 29.11.2024 with requisite documents to substantiate the case by treating the impugned order dated 29.01.2025 as an addendum to the Show Cause Notice dated 29.11.2024.

9. Subject to the Petitioner complying with the above stipulation, the 1st Respondent shall proceed to pass afresh orders on merits and in accordance with

law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre deposit, after hearing the petitioner.

10. In case the Petitioner fails to comply with the above stipulation, the 1st 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.

11. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

17-10-2025

Jd
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1. Deputy State Tax Officer,

Vallalar Nagar Assessmen Circle,
No 32, Elephant Gate Bridge Road,
Integrated Commercial Taxes Office
Building, Chennai 600 003.

2.Deputy Commissioner (ST),
GST Appeal 1, Greams Road, Main
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C.SARAVANAN J.

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