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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 39454 of 2025
and
WMP Nos. 44302 & 44303 of 2025

Tvl. R M Pharma and Surgicals,
Rep. by its Proprietor,
Thiru Kannan Mahendran,
No.4D, Second Street,
Thiru Nagar, Chennai 600 026.

Petitioner(s)

Vs

1. The Deputy State Tax Officer,
Vadapalani Assessment circle,
No.1, Greams Road Annexue Building,
Ground Floor Chennai 600 006.

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

Respondent(s)

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PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, to call for the records of impugned order under Section 73 dated 15.04.2025 having Reference No. ZD330425113313Z passed by the 1st respondent for the financial year 2022-23 and the impugned order in Form GST APL-02 dated 24.09.2025 having reference number ZD3309253107675 passed by the second Respondent and quash the same as it was passed in violation of principles of Natural Justice.

For Petitioner(s): Mr.Suresh T

For Respondent: Mr.C.Harsha Raj
Special Government Pleader

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader, 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 Special Government Pleader for the Respondents.

3. In this writ petition, the petitioner has challenged the impugned order dated

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15.04.2025 and this is an order passed by the 1st respondent and an order dated 24.09.2025 passed by the second respondent, dismissing the appeal against the aforesaid assessment order dated 15.04.2025 passed by the 1st respondent.

4. It is noticed that, an appeal was filed beyond the condonable period of limitation by 11 days. Since the delay is only marginal, the impugned order dated 24.09.2025 passed by the 2nd respondent is quashed, and the case is remitted back to the 2nd respondent to pass a fresh order on merits, subject to the petitioner depositing another 15% of the disputed tax amount, in cash from the Petitioner's Electronic Cash Register, within a period of thirty (30) days from the date of receipt of a copy of this order.

5. Subject to the Petitioner complying with the above stipulation, the 2nd 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.

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6. In case the Petitioner fails to comply with any of the above stipulation, the 2nd 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.

7. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

8. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

17-10-2025

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

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To

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C.SARAVANAN J.

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