IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.41078 and 41082 of 2025
and
W.M.P.Nos.46042, 46043, 46046 and 46048 of 2025

Dee-Arch Design
1st Floor, Old No.68, New No.111,
Sankara Battan Street, Ramalingapuram,
Chennai – 600 012. ... Petitioner in both W.Ps.

Vs.

1.The Deputy Commissioner (ST),
GST Appeal, Chennai – I,
3rd Floor, C.T.Annexe Building No-1,
Greams Road, Chennai – 600 006.

2.The Assistant Commissioner (ST)
Ayanavaram Assessment Circle,
No.1, Greams Road,
Chennai – 600 006. ... Respondents in both W.Ps.

Prayer in W.P.No.41078 of 2025: Writ Petition filed under Article 226 of the

Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in the impugned order in GST-APL-02 dated 18.09.2025 in Temp ID.33AAPFD3410L1ZI passed by the 1st Respondent for quashing the same and thereby direct the 1st Respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

Prayer in W.P.No.41082 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in the impugned order in GST-DRC-07 dated 12.02.2025 bearing reference number:ZD330225112988B passed by the 2nd respondent for quashing the same and thereby direct the 2nd respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner (in both W.Ps)	:	Mr.V.Veeraraghavan
For Respondents (in both W.Ps)	:	Mrs.K.Vasanthamala Government Advocate

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

2. By this common order both these Writ Petitions are being disposed of.

3. In W.P.No.41082 of 2025, the Petitioner has challenged the impugned order dated 12.02.2025 passed by the 2nd Respondent for the tax period 2020 – 2021. The aforesaid order was preceded by a Show Cause Notice in GST DRC – 01 dated 25.11.2024 to which the Petitioner has also replied. However the Petitioner had failed to avail the benefit of personal hearing and has thus suffered the impugned order.

4. Aggrieved by the same, the Petitioner filed an appeal before the 1st Respondent on 16.09.2025. By an order dated 18.09.2025 impugned in W.P.No.41078 of 2025, the 1st Respondent rejected the same on the ground that the appeal is beyond the condonable period of limitation. It is noticed that the

delay is 96 days beyond the condonable period of limitation.

5. Following the consistent view taken by this Court under similar circumstances, the impugned order dated 18.09.2025 is quashed and the case is remitted back to the 1st Respondent to dispose of the appeal against the order dated 12.02.2025 on merits subject to the Petitioner depositing another 15% of the disputed tax over and above 10% already pre-deposited at the time of filing of an appeal on 16.09.2025. In case the Petitioner deposits the aforesaid amount the 1st Respondent shall dispose of the appeal on merits without reference to limitation.

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. In case the Petitioner fails to comply with any of the stipulations, 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.

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

9. In the result, W.P.No.41082 of 2025 stands dismissed. W.P.No.41078 of 2025 stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

03.11.2025

Neutral Citation : Yes / No

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To:

1.The Deputy Commissioner (ST),
GST Appeal, Chennai – I,
3rd Floor, C.T.Annexe Building No-1,
Greams Road, Chennai – 600 006.

2.The Assistant Commissioner (ST)
Ayanavaram Assessment Circle,
No.1, Greams Road,
Chennai – 600 006.

C.SARAVANAN, J.

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W.P.Nos.41078 and 41082 of 2025
and

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