IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39706 of 2025 and
W.M.P.Nos.44619 and 44620 of 2025

TVL S.S Metals
Rep by its Proprietor Mr A.Syed Shikkandar
64 A, M.K.N. Road, Guindy. Chennai - 32 ... Petitioner

Vs.

The State Tax Officer
Alandur Assessment Circle ,
I.C.T and R.D Buildings, (South Tower)
III rd Floor, Room No. 352 Nandanam
Chennai 35 ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the respondent proceedings in GSTIN - 33CHHPS1611KIZD /2021 -22 dated 26.02.2024 and quash the same as illegal, invalid violated the principles of natural justice and against the law.

For Petitioner : Mr. D.Vijayakumar

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

This writ petition is taken up for final hearing at the time of admission after hearing the learned counsel for the petitioner and the learned Government Advocate for the respondent.

2. In this writ petition, the petitioner has challenged the impugned order dated 26.02.2024. The impugned order dated 26.02.2024 has preceded a Show Cause Notice in GST DRC-01 dated 15.05.2023 to which the petitioner has also replied.

3. The petitioner ought to have filed an appeal before the Appellate Authority under Section 107 of the respective GST enactments either within a period of three months or within a further period of one month with an application to condone the delay in filing appeal. However, the petitioner has filed the present writ petition only on 24.09.2025. In this case, the dispute pertains to the tax period 2021-2022. In fact, similar writ petition came up for admission on 16.05.2025 in W.P.Nos.39286 and 39290 of 2025 for the assessment years 2020-2021.

4. The learned counsel for the petitioner submitted that for the assessment year 2018-2019, 2019-2020 and 2020-2021 nearly 15 orders have been passed and appeals were filed. However, in respect of some of the orders, due to oversight, the appeal could not be filed and therefore, the petitioner may considered sympathetically subject to payment of reasonable terms. The learned counsel submitted that delay in filing is on account of the mis-communication.

5. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents, this Court is inclined to dispose of the writ petition with liberty to the petitioner to file a statutory appeal before the Appellate Authority subject to the petitioner depositing 50% of the disputed tax within a period of 30 days from the date of receipt of copy of this order. If any such appeal is filed in such time, the Appellate Authority shall dispose of the appeal on merits within such time. The amount to be deposited by the petitioner shall be without prejudice to the rights of the petitioner and shall be subject to the final outcome of the appeal.

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

23.10.2025

Neutral Citation : Yes / No

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To:

The State Tax Officer
Alandur Assessment Circle ,
I.C.T and R.D Buildings, (South Tower)
III rd Floor, Room No. 352 Nandanam
Chennai 35

C.SARAVANAN, J.

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