IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39546 of 2025
and
W.M.P.Nos.44417 & 44418 of 2025

Tvl.Jafra Insoles India Private Limited,
Represented by its Authorized Signatory,
Thiru Naveed Ahmed C.
SF 103/105/106 Part-1
Gudiyatham Road, Ambur,
Vellore – 635 811. ... Petitioner

Vs.

1. Deputy State Tax Officer – 1,
Gudiyatham West Assessment Circle,
No.36/50, Gandhi Road,
Nadupet,
Gudiyatham – 632 602.

2. The Deputy Commissioner(ST)
GST Appeal,
Commercial Taxes Building,
Fort Round,
Vellore – 632 001. ... 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 of impugned order under Section 74 dated 27.05.2024 having Reference No.ZD330524256097D passed by the 1st respondent for the financial year 2018-19 and Appeal rejection order having Reference No.ZD3304250692984 dated 08.04.2025 passed by the 2nd respondent and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice and consequently direct the second respondent to condone the delay in filing the appeal and thereby directing to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner : Mr.T.Suresh

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 27.05.2024 passed by the first respondent and the order dated 08.04.2025 passed by the second respondent.

4. The impugned demand was confirmed by the impugned order dated 27.05.2024 passed by the 1st respondent, which was preceded a Show Cause Notice in DRC-01 dated 30-01-2024. Aggrieved by the same, the petitioner has filed an appeal before the office of the second respondent on 26.03.2025, long after the expiry of the period prescribed for filing an appeal under Section 107 of the respective GST enactments, and thus the second respondent has passed the impugned order dated 08.04.2025.

5. The learned counsel for the petitioner would submit that the entire amount of disputed tax has already been paid by the petitioner. To substantiate the same, the learned counsel for the petitioner has drawn attention to the appeal filed before the second respondent on 26.03.2025. However, there are no documents to substantiate, whether the petitioner had paid the disputed tax. Since the assessment order dated 27.05.2024 is a speaking order, with proper reasons, there is no scope for interfering with the

same. Therefore, to that extent, the petition is liable to be dismissed.

6. In fact, the rejection of the appeal by the second respondent dated 08.04.2025 is also liable to be rejected in the light of the decision of the Hon'ble Supreme Court of India in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

7. However, considering the fact that the petitioner has challenged the assessment order dated 27.05.2024 belatedly long after the expiry of limitation, I am inclined to give liberty to the petitioner to pursue the said remedy before the second respondent afresh, subject to the petitioner depositing 100% of the disputed amount as shown in column 14 of the appeal in Form GST APL-01 dated 26.03.2025.

8. The petitioner shall not only produce the proof of having deposited the admitted tax liability of Rs.3,59,447/-, out of the entire disputed tax liability of Rs.10,48,701/-, but shall also deposit the balance within a period of thirty (30) days from the date of receipt of a copy of this order.

9. In case the Petitioner complies with the above stipulations, the appeal before the 2nd Respondent shall stand restored. The 2nd respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible.

10. In case the Petitioner fails to comply with the conditions stipulated above, 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 final order, the Petitioner shall be heard.

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

22.10.2025

Neutral Citation : Yes / No

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To:

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No.36/50, Gandhi Road,
Nadupet,
Gudiyatham – 632 602.

2. The Deputy Commissioner(ST)
GST Appeal,
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C.SARAVANAN, J.

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