



W.P.Nos.39747 & 39750 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.39747 & 39750 of 2025

and

W.M.P.Nos.44661, 44662, 44663, 44666, 44670 & 44671 of 2025

Tvl.Vasavi Oil Stores
Rep.by, Sathyanarayana Harishbabu
Proprietor,
No.70, Najundeswara Temple Street,
Hosur, Krishnagiri – 635 109.

... Petitioner in both W.Ps

Vs.

1. The Deputy Commissioner(CT)
Appellate Authority,
Salem.
2. The Assistant Commissioner (ST)
Hosur (SOUTH)-II-Circle,
Hosur,
Hosur District.

...Respondents in both W.Ps

Prayer in W.P.No.39747 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the 2nd respondent order dated 16.11.2023 pertinent to the assessment year (2019-2020) in GSTIN Number (33AATPH1529C1Z0) which subsequently culminated in order passed in Appeal by the 1st



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respondent dated 04.11.2024 vide ARN#AD330424029788U and quash the same.

Prayer in W.P.No.39750 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the 2nd respondent order dated 16.11.2023 pertinent to the assessment year (2018-2019) in GSTIN Number (33AATPH1529C1Z0) which subsequently culminated in order passed in Appeal by the 1st respondent dated 04.11.2024 vide ARN#AD330424029330N and quash the same.

For Petitioner : Mr.K.Narayanan
(in both W.Ps)

For Respondents : Mrs.Amirtha Poonkodi Dinakaran
Government Advocate
(in both W.Ps)

COMMON ORDER

Mrs.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondents.

2. Both the writ petitions are being disposed of by this common order at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the respondents.



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3. In both the writ petitions, the petitioner has challenged not only the Assessment Order dated 16.11.2023 passed for the respective tax period 2018-2019 and 2019-2020, aggrieved by the aforesaid order, the petitioner attempted to file a Statutory Appeals before the Appellate Authority on 15.04.2024. This was 29 days beyond the condonable period of limitation under Section 107 of the respective GST Enactments. Hence, the appeals have been rejected by impugned orders dated 04.11.2024 passed by the office of the first respondent.

4. The learned counsel for the petitioner submits that the petitioner is willing to deposit 25% of the disputed late fee as ordered vide impugned orders dated 16.11.2023.

5. The learned Government Advocate for the respondents, on the other hand, submitted that though the appeals were dismissed on 04.11.2024, the petitioner's approached this Court long after the dismissal of the appeals by the office of the first respondent. Hence, submits that the petitioner be put to terms.



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6. Having considered the submissions made by the learned counsel for the petitioner and recording the submissions made by the learned Government Advocate for the respondents, there shall be a direction to the Appellate Authority to dispose of the appeal on merits, subject to the petitioner depositing 30% of the disputed amount within a period of thirty (30) days from the date of receipt of a copy of this order.

7. In case, the petitioner deposits 30% of the disputed amount, impugned orders dated 04.11.2024 in both the writ petitions passed by the first respondent shall stand quashed.

8. In case the petitioner fails to comply with the conditions stipulated above, the respondents are at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.



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9. Both the writ petitions are disposed of, with the above observations.

No costs. Consequently, connected miscellaneous petitions are closed.

23.10.2025

Neutral Citation : Yes / No

Index:Yes/No

Speaking order/Non-Speaking order

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To:

1. The Deputy Commissioner(CT)
Appellate Authority,
Salem.
2. The Assistant Commissioner (ST)
Hosur (SOUTH)-II-Circle,
Hosur,
Hosur District.



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C.SARAVANAN, J.

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