IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40794 of 2025

and

WMP.Nos.45704 & 45707 of 2025

Tvl.Mukti Jewelllers
Represented by Proprietor
Mr.Kantilal S
323/2, Mint Street
Park Town, Chennai 600 003. ...Petitioner

Vs.

1.Deputy Commissioner (CT)
GST APPEALS -I
26/1, Mahatma Gandhi Salai
Chennai 600 034.

2.State Tax Officer
Moore Market Assessment Circle
No.32, Elephant Gate Bridge Road
Chennai 600 003. ...Respondents

Prayer: This Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the 1st Respondent pertaining to order dated 17.10.2024 vide Reference No.ZD331024113349T quash the same and consequentially direct the 1st Respondent to condone the delay of 240 days in filing the Appeal vide AD330624036152I and restore the Appeal vide AD330624036152I on the file of the 1st Respondent.

For Petitioner : Mr.KMC.Arunmokan

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.V.Vasanthamala, 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. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Ref.No.ZD331024113349T dated 17.10.2024 passed by the Officer of 1st respondent, thereby, the appeal of the petitioner against the order of the second respondent dated 25.07.2023 has been rejected on the ground of limitation. The said appeal was filed by the petitioner on 21.06.2024, just long time expiry of the condonable period of limitation, thus the order of the first respondent/Appellate Commissioner dated 17.10.2024 does not warrant any interference. However, it is noticed that the original order dated 25.07.2023 passed by the second respondent was an exparte order as the petitioner failed to response to the show cause notice in DRC-01 dated 20.03.2023.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders has already expired. The present Writ Petition has been filed only on 14.10.2025.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, following the consistent view taken under similar circumstances, this Writ Petition is disposed of by remitting the case back to the 2nd Respondent to redo the exercise, subject to the Petitioner depositing another 90% of the disputed tax, over and above 10% pre-deposit at the time of filing appeal before the 1st respondent. Subject to the petitioner depositing 100% of the disputed tax 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 20.03.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 17.10.2024 as an addendum to the Show Cause Notice dated 20.03.2023.

8. 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, if any, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

9. 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.

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

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

04.11.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna

To

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