IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40640 of 2025
and
W.M.P.Nos.45569 and 45570 of 2025

S.J.Kala Agro Foods Pvt Ltd,
Represented by its Director,
G.Natarajan ... Petitioner

Vs.

1.The State Tax Officer – I Review
Office of the Joint Commissioner (ST)
Chengalpattu Intelligence,
No.870/2A, 1st Floor,
Kanchipuram High Road,
Thimmavaram Post,
Chengalpattu – 603 101.

2.The Assistant Commissioner (ST),
Mylapore Assessment Circle,
No.249, 2nd Floor,
Integrated Building for Registration and

Commercial Tax Department,
Nandanam, Chennai – 600 035.

3.The Deputy Commissioner (CT),
Office of Appellate Authority,
GST Bhawan,
GST Appeal Chennai – II
OT Main Building 2nd Floor, Chennai – 600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of impugned order of the 1st respondent dated 11.11.2024 with reference No.ZD331124071368I and the consequential rejection order of the 3rd respondent dated 22.04.2025 with ARN AD330325231394D and quash the same.

For Petitioner : Mr.G.Madhan Raj

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondents.

3. In this writ petition, the petitioner has challenged the impugned assessment order dated 11.11.2024 passed by the 1st Respondent and Appeal rejection order dated 22.04.2025 passed by the 3rd Respondent as an Appellate Authority in appeal filed against the order dated 11.11.2024.

4. The assessment order dated 11.11.2024 is an ex-parte order as the Petitioner has failed to respond the Show Cause Notice that preceded the aforesaid order in GST DRC - 01 dated 21.05.2024. The appeal filed on 31.03.2025 before the office of the 3rd Respondent has been rejected vide order dated 22.04.2025. The appeal has been rightly rejected, as the appeal is beyond the condonable period of limitation.

5. I have considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents.

6. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 1st Respondent to pass a fresh order subject to the Petitioner depositing 40% of the disputed tax over and above 10% of the disputed tax already deposited by the Petitioner at the time of filing an appeal before the 3rd Respondent on 31.03.2025 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 21.05.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 11.11.2024 as an addendum to the Show Cause Notice dated 21.05.2024.

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

9. It is made clear that bank attachment shall be lifted subject to the deposit of 40% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

10. 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.

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

12. This Writ Petition 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:

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C.SARAVANAN, J.

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