**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 03.11.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.40646 of 2025
and
W.M.P.Nos.45574 and 45575 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 Certiorarified Mandamus, to call for the records of impugned order of the 3rd respondent dated 26.05.2025 with ARN AD330425055140M and quash the same and consequently direct the 3rd respondent to condone the delay of 65 days in filing the appeal beyond the statutory period against the proceedings in ZD331124130608Q dated 18.11.2024 of the 1st respondent and entertain the appeal.

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 order dated 26.05.2025 passed by the office of the 3rd Respondent, whereby, the Petitioner's appeal against the order dated 18.11.2024 has been rejected on the ground of limitation. The impugned order indicates that the Petitioner has pre-deposited 10% of the disputed tax.

4. The aforesaid appeal was rejected on the ground that the appeal was filed on 22.04.2025 beyond the condonable period of limitation. Therefore, the office of the 3rd Respondent has rejected the appeal strictly in accordance with the provisions of the respective GST enactments.

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 and considering the fact that there is a marginal delay in filing the appeal, the impugned order dated 26.05.2025 is quashed and the case is remitted back to the 3rd Respondent to pass a fresh order subject to the Petitioner depositing 15% of the disputed tax over and above 10% pre-deposit made at the time of filing an appeal before the 3rd Respondent on 22.04.2025 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. In case the Petitioner complies with the above stipulations, the 3rd Respondent shall dispose the appeal 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.

8. It is made clear that bank attachment shall be lifted subject to the deposit of 15% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

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 3rd 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.

**03.11.2025**

Neutral Citation : Yes / No

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To:

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**C.SARAVANAN, J.**

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