IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41585 of 2025
and
W.M.P.Nos.46605 and 46606 of 2025

Krish Electricals,
Represented by its Proprietor
Akshay R.Jain ... Petitioner

Vs.

1.The Deputy Commissioner (ST),
GST Appeal, Chennai-I,
2nd Floor, Greams Road,
Chennai – 600 006.

2.The Commercial Tax Officer,
Loansquare Assessment Circle,
3rd Floor, Room No.000,
Integrated Commercial Tax Building No.32,
Elephant Gate Bridge,
Chennai – 600 003. ... 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 relating to Memorandum vide Rc.No.2340/2025/A1 dated 04.09.2025 passed by the 1st Respondent and order in Reference No.ZD330225221582T dated

21.02.2025 passed by the 2nd Respondent and quash the same and to direct the 1st Respondent to accept the statutory appeal dated 28.08.2025 filed under Tamil Nadu GST Act, 2017 against Demand Order of the 2nd Respondent in Reference No.ZD330225221582T dated 21.02.2025 without reference to limitation.

For Petitioner : Mr.V.Hariharan
for M/s.P.V.S.Giridhar Associates-Law Chambers

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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 04.09.2025 passed by the 1st Respondent/Appellate Authority whereby the Appeal against the impugned Demand Order dated 21.02.2025 passed by the

2nd Respondent has been rejected on the ground of limitation.

4. By the 2nd mentioned impugned Demand Order dated 21.02.2025, the following amount of tax was confirmed against the Petitioner:-

Sl. No.	**Description**	**SGST**	**CGST**	**IGST**	**CESS**	**Total**
1	2	3	4	5	6	7
1	Total tax due in (Excess claim of ITC) above	499779	499779	0	0	999558
2	Interest	373643	373643	0	0	747286
3	Penalty on amount in Sl.No.1	49978	49978	0	0	99956
4	Late Fee	0	0	0	0	0
5	Total (1+2+3+4)	923400	923400	0	0	1846800

5. Against the aforesaid 2nd mentioned impugned Order dated 21.02.2025, the Petitioner filed an appeal before the 1st Respondent/Appellate Authority on 28.08.2025 which was beyond the condonable period of limitation and thus, the 1st Respondent has dismissed the appeal vide impugned Order dated 04.09.2025.

6. As against the total tax liability of Rs.9,99,558/-, the Petitioner has admitted the tax liability of Rs.3,65,918/- in the Appeal filed before the 1st

Respondent/Appellate Authority.

7. Thus, effectively, the Petitioner is aggrieved by the Order insofar as the demand for a sum of Rs.6,33,640/- (Rs.9,99,558/- - Rs.3,65,918/-). The Petitioner deposited only a sum of Rs.99,956/- out of Rs.3,65,918/-. The Petitioner shall therefore deposit the balance amount of Rs.2,65,962/- (Rs.3,65,918/- - Rs.99,956/-), within a period of thirty (30) days from the date of receipt of a copy of this order.

8. The Petitioner shall also deposit a sum of Rs.1,58,410/- being 25% of the aforesaid disputed tax amount of Rs.6,33,640/- (Rs.9,99,558/- - Rs.3,65,918/-), 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.

9. In case the Petitioner complies with the above stipulation, the 1st Respondent/Appellate Authority shall entertain the appeal and dispose of the same on merits after hearing the Petitioner without reference to the aspect of limitation. Subject to the Petitioner complying with the above stipulated condition, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

10. In case the Petitioner fails to comply with the above stipulation, the Authorities under the Act are at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

05.11.2025

Neutral Citation : Yes / No

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To:

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GST Appeal, Chennai-I,
2nd Floor, Greams Road,
Chennai – 600 006.

2.The Commercial Tax Officer,
Loansquare Assessment Circle,
3rd Floor, Room No.000,
Integrated Commercial Tax Building No.32,
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C.SARAVANAN, J.
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