IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40940 of 2025
and
W.M.P.Nos.45893 and 45894 of 2025

Tvl.Rathi Rubber India Pvt Ltd,
Rep by its Director,
Ravikant Shyamsunder Rathi ... Petitioner

Vs.

1.The Deputy Commissioner (CT),
GST Appeal Chennai – I,
Greams Road, Main Building,
2nd Floor, Chennai – 6.

2.The Assistant Commissioner (ST),
Gummidipoondi Assessment Circle,
No.32, Integrated Commercial Taxes,
Office Building Complex,
Elephant Gate Road, Chennai – 03.

3.The State Tax Officer,

Group – I, Inspection – II,
Intelligence – II,
Greams Road, 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 on the files of the 2nd Respondent vide GSTIN:33AAECR1024N1ZJ/2019-2020 dated 12.08.2024 passed in Form DRC – 07 and quash the same as illegal, error of law and error on the face of record and contrary to the provisions of the Goods and Service Tax Act, 2017 and direct the 2nd Respondent to pass order after the parallel proceedings dated 26.09.2023 in Ref.No.GST InS SI.No.129/2023-2024/Group-I/Intelligence-II, Chennai pending on the file of the 3rd respondent is completed.

For Petitioner : M/s.L.Sweety

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. The Petitioner is before this Court challenged the impugned assessment order dated 12.08.2024 which preceded by a Show Cause Notice dated 20.05.2024, after the Petitioner's appeal against the order dated 12.08.2024 came to be rejected by the first respondent on 22.07.2025. The said appeal was filed beyond the condonable period of limitation on 29.05.2025.

4. The facts on record reveals that the Petitioner has deposited 10% of the disputed tax.

5. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents, considering the facts on record and following the consistent view taken by this Court under similar circumstances, this Writ Petition is disposed of by directing the first Respondent to dispose of the appeal on merits without reference to limitation subject to the petitioner depositing another 40% of the disputed tax over and above 10% of the disputed tax, which was already pre-deposited by the Petitioner at the time of filing of the appeal on 29.05.2025, 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.

6. 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.

7. 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.

8. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

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

10. 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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C.SARAVANAN, J.

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