IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 40362 of 2025
and
W.M.P. Nos. 45335 & 45337 of 2025

Tvl. Nazar Traders,
Represented by its Proprietor,
Hanifa Nazar ... Petitioner

Vs.

1.The Appellate Deputy Commissioner of Commercial Taxes,
(Camp at Vellore),
Vellore, Tamil Nadu.

2.The Assistant Commissioner (ST),
Cuddalore Town Assessment Circle,
Cuddalore, Tamil Nadu.

3.State Tax Officer (Audit-I),
O/o The Commercial Tax Officer,
Cuddalore.

4.The Deputy Commissioner, (CT),

Vellore, Tamil Nadu. ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings initiated by the respondent in the impugned order bearing Ref.No.FORM GST DRC-07 bearing Ref.No.ZD3302251127011 dated 12.02.2025 along with Attachment to DRC 07 dated 12.02.2025 under Section 73 of the Act passed by the 2nd respondent along with the consequential appellate proceedings in FORM GST APL – 02 bearing Ref.No.ZD330725199279R dated 19.07.2025 passed by the 4th respondent on behalf of the 1st respondent for the AY 2020-21 and to quash the same.

For Petitioner : Ms. R. Hemalatha
For Respondents : Mr. T.N.C. Kaushik,
Additional Government Pleader

ORDER

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.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 12.02.2025 passed by the 2nd Respondent and order dated 19.07.2025 passed by the 4th Respondent, whereby the Petitioner's appeal against the aforesaid order had been rejected. The said appeal was filed on 19.06.2025 i.e., 8 days beyond the condonable period of limitation under Section 107 of the respective GST Enactments.

3. The rejection of the appeal by the office of the 4th Respondent cannot be faulted, as the appeal had been filed beyond the condonable period of limitation under Section 107 of the respective GST Enactments. To that extent, there can be no interference with the aforesaid impugned order 19.07.2025.

4. It is also noticed that while filing the appeal on 19.06.2025 against the impugned order dated 12.02.2025, the Petitioner have pre-deposited 10% of the disputed tax, as is evident from the impugned order dated 19.07.2025. At the same time, it is noticed that the impugned Assessment Order dated 12.02.2025

is an ex-parte order, as the petitioner failed to reply to the show cause notice in DRC-01 dated 26.11.2024.

5. Learned counsel for the Petitioner submits that the Petitioner was suffering from Jaundice and therefore, the appeal was filed belatedly on 19.06.2025 before the 4th Respondent. Learned counsel further submits that the matter may be remitted back to the Respondents by treating the amount already pre-deposited as sufficient for the purpose of pre-deposit.

6. Considering the same and following the consistent view taken by this Court under similar circumstances, the impugned orders are quashed and the case is remitted back to the 2nd Respondent to pass a fresh order, subject to the Petitioner depositing 15% of the disputed tax, over and above the 10% already pre-deposited at the time of filing an appeal before the 4th Respondent / Appellate Authority within a period of 30 days from the date of receipt of copy of this order.

7. Within such time, the Petitioner shall also file a detailed reply to the show cause notice dated 26.11.2024 by treating the impugned order dated 12.02.2025 as an addendum to the notice in DRC-01 dated 26.11.2024.

8. The 2nd Respondent shall proceed to pass a fresh order on merits subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondents / Original Authority is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

9. Accordingly, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

27.10.2025

Index : Yes / No
Neutral Citation : Yes / No

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C.SARAVANAN, J.

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