IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.42297 of 2025 and W.M.P.Nos.47319 & 47322 of 2025
and
W.P.No.42317 of 2025 and W.M.P.Nos.47328 & 47329 of 2025

Tvl.Aruna Steel Corporation,
Represented by its Proprietrix V.Aruna,
R S No.60/2, Nethaji Street,
Erode-638 004. ... Petitioner in both cases

Vs.

W.P.No.42297 of 2025:-

1.The Deputy Commissioner (ST) (GST Appeals),
Integrated New Commercial Taxes Buildings, 3rd Floor,
S.F.No.400/1,7,8,46 Pudur B Village,
Erode – 638 002.

2. The Assistant Commissioner,
Periya Agaraharam Circle,
Commercial Taxes Building,
Erode – 638 001. ... Respondents

W.P.No.42317 of 2025:-

1.The Deputy Commissioner (ST) (GST Appeals),
Integrated New Commercial Taxes Buildings, 3rd Floor,
S.F.No.400/1,7,8,46 Pudur B Village,
Erode – 638 002.

2. The State Tax Officer,
Periya Agraharam Circle,
Commercial Taxes Building, Erode – 638 001. ... Respondents

Prayer in W.P.No.42297 of 2025 : 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 the first respondent vide the impugned Appeal Rejection Order in Form GST APL-02 bearing reference No.ZD330925220188C, dated 18.09.2025 and quash the same as it is in violation of Principles of Natural Justice, and to further direct the first respondent to decide the appeal on merits after taking cognizance of the appeal filed by petitioner.

Prayer in W.P.No.42317 of 2025 : 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 the first respondent vide the impugned Appeal Rejection Order in Form GST APL-02 bearing reference No.ZD3309252199524, dated 18.09.2025 and quash the same as it is in violation of Principles of Natural Justice, and to further direct the first respondent to decide the appeal on merits after taking cognizance of the appeal filed by petitioner.

For Petitioner : M/s.Prageetha,J in both cases
For Respondents : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate in both cases

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COMMON ORDER

These Writ Petitions were disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned counsel for the respondent.

2. In these Writ Petitions, the petitioner has challenged the respective orders passed by the office of the first respondent, whereby the appeals filed by the petitioner against the respective orders-in-original dated 22.02.2025 and 28.10.2024 have been rejected. The appeals against these orders were filed by the petitioner before the office of the first respondent long after the condonable period, prescribed for filing appeal which expired on 15.09.2025. Consequently, the appeals have been rejected by the first respondent on the ground of limitation.

3. The disposal of the appeals filed by the petitioner is strictly in accordance with law, and therefore, the relief sought for in these Writ Petitions cannot be granted under normal circumstances.

4. However, considering the fact that the impugned orders-in-original dated 22.02.2025 and 28.10.2024 were passed without any reply to the notices that preceded the said orders, the cases can be remitted back to the respondent, following the consistent view taken under similar circumstances by subjecting the petitioner to deposit 50% of the disputed tax in each of the cases within a period of 30 days from the date of receipt of a copy of this order.

5. At this stage, the learned counsel for the petitioner submits that more than 50% of the disputed tax has already been recovered.

6. The learned counsel for the respondent submitted that she has no instructions to confirm the same.

7. Considering the above submissions made by the learned counsel for the petitioner and the learned counsel for the respondent, the amount stated to have been recovered shall be subject to verification by the office of the second respondent, the original authority. In case the petitioner has deposited, or the amount has been recovered, as stated by the learned counsel for the petitioner no further pre-deposit shall be required for the purpose of passing a fresh de nova order. However, in case the petitioner fails to comply with any of the stipulations, the respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law.

8. These Writ Petitions are disposed of with the above liberty. No costs. Consequently, connected W.M.Ps are closed.

12.11.2025

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Neutral Citation : Yes / No

To:

1.The Deputy Commissioner (ST) (GST Appeals),
Integrated New Commercial Taxes Buildings, 3rd Floor,
S.F.No.400/1,7,8,46 Pudur B Village,
Erode – 638 002.

2. The Assistant Commissioner,
Periya Agaraharam Circle,
Commercial Taxes Building,
Erode – 638 001.

C.SARAVANAN, J.

nvi

W.P.Nos.42297 of 2025 and W.M.P.Nos.47319 & 47322 of 2025 and
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