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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42893 of 2025
and
W.M.P.Nos.47967 & 47968 of 2025

S.J.EQUIPMENTS
A Registered Partnership Firm
Rep.by its Partner
A.Sri Sarann
#1, Shakthi Apartments,
65, Kamaraj Salai,
Virugambakkam, Chennai 600 092. ... Petitioner

Vs.

1.The State Tax Officer
Saligramam Assessment Circle
Commercial Taxes Department
No.46, 3rd Floor, Room No.310
Bishop Garden Extension, Greenways Road
Chennai 600 028.

2.Office of Assistant Commissioner
Saligramam Assistant Circle
3rd Floor, Extension, Bishop Garden
Greenways Road, R.A.Puram
Chennai 600 028. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the

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file of the 1st Respondent in issuing the Impugned Order in the Form GST DRC-07 bearing Ref.No.ZD330724280155F dated 23.07.2024 for the Financial Year 2019-2020 in respect of Petitioner's GST No.33AADFS2292R1ZP, to quash the same as arbitrary, illegal, and devoid of merit, and consequently to direct the 1st Respondent to afford an opportunity to the Petitioner to submit its representations.

For Petitioner : M/s.Shruthikka S

For Respondents : Mr.T.N.C.Kaushik Kiran
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik Kiran, learned Additional Government Pleader takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 23.07.2024 passed by the first respondent after the petitioner's attempt to have the same reversed under Section 161 of the respective GST Enactments by

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filing an application on 22.10.2024. The said application was also rejected on 11.12.2024.

4. Thereafter, it appears that the petitioner also moved the GST Grievance Committee on 01.04.2025 and has thereafter filed this Writ Petition on 05.11.2025. The impugned order dated 23.07.2024 was preceded by a notice in DRC-01 dated 31.05.2024, which was followed by the reminder on 19.07.2024 a reply dated 08.07.2024. The impugned order has been thereafter passed on 23.07.2024.

5. The specific case of the petitioner is that the petitioner is liable to pay tax only at 12% and not at 18%. That apart it is submitted that exempted turn over has been subjected to tax. Therefore, the petitioner has been subjected to an unjust tax levy.

6. The learned counsel for the petitioner attempted to explain the case by drawing a reference to Form 26AS namely Annual Tax Statement under Section 203 AA of the Income Tax Act, 1961, with the returns filed by the petitioner under GST. However, these are matters which are to be examined by the Appellate Authorities in the hierarchy prescribed under the respective GST

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Enactments. Writ Court cannot be burdened with the disputed question of facts. Therefore, there is no scope for entertaining the Writ Petition for the relief sought for by the petitioner.

7. The pendency of the proceedings before the Appellate Authority is no relevance to restrain the Department from proceeding further with recovery as the petitioner's attempt to rectify the order dated 23.07.2024 before the respondent failed on 11.12.2024. At best the petitioner can be given liberty to file an appeal before the Appellate Authority, although the limitation has expired at this distant point of time.

8. The request of the petitioner for a complete waiver of pre-deposit is incapable of the considered view of Section 107 of the respective GST Enactments. The petitioner has to deposit mandatorily 10% even if the appeal was filed in time.

9.The amount to be pre-deposited is only 10% of Rs.2,69,872/-. Therefore, the Writ Petition is disposed of by directing the petitioner to deposit minimum pre-deposit as is contemplated under Section 107 of the respective GST Enactments, within a period of 30 days from the date of receipt of a copy of this order.

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Within such time the petitioner shall also file an appeal before the Appellate Authority.

10. In case such an appeal filed before the Appellate Authority, the Appellate Authority together with pre-desposit, shall consider the appeal and disposed of the appeal on merits without further reference to limitation in view of the above facts stated above.

11. In case, the petitioner files to comply with the above stipulation, it will be deemed as if this Writ Petition was dismissed *in limine* in which case it is for the respondent to initiate the appropriate proceedings to recover the tax for the petitioner in accordance with law.

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

07.11.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
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To:

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