IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41048 of 2025
and
W.M.P.Nos.46004 & 46005 of 2025

1. Tvl Mass auto components
represented by its proprietor
Mrs.Jeyamalathy, No.2,Wallajahbad
Road, Vandalur. Chennai - 600048

Petitioner(s)

Vs

1. The Assistant Commissioner(ST)
Tambaram Assessment Circle,
Commercial Taxes And Registration
Department Buildings, Nandanam,
Chennai-35

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records in the files of the 1st

respondent in GSTIN: 33AIRPJ1014AIZZ /2020-21 dated 18.02.2025 and quash the same is illegal, invalid without Jurisdiction and violated the principles of natural Justice.

For Petitioner : Mr.Vijayakumar D

For Respondent : Mr.TNC.Kaushik
Government Advocate

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader, takes notice for the respondent.

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 respondent.

3. The petitioner is before this Court against the impugned order dated 18.02.2025.

4. The petitioner's appeal before the Appellate Authority came to be rejected on 20.08.2025 on the ground that it was beyond the period of limitation prescribed for filing the appeal under Section 107 of the respective GST enactments.

5. It is noticed that the impugned order dated 18.02.2025 itself is an *exparte* order and that the petitioner filed an application for rectification on 09.05.2024, which was rejected by an order dated 30.05.2025. Thereafter, the petitioner filed an appeal on 06.08.2025, which came to be rejected on 20.08.2025.

6. It is noticed that the petitioner has already pre-deposited 10% of the tax at the time of filing the appeal before the Appellate authority.

7. Following the consistent view taken under similar circumstances, the case is remitted back to the respondent to pass a fresh order, subject to the petitioner depositing another 15% over and above the 10% already deposited 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.

8. In case the Petitioner complies with the above stipulations, the 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, attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

9. In case the Petitioner fails to comply with any of the stipulations, the 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.

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

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

30-10-2025

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1.The Assistant Commissioner(st)
Tambaram Assessment Circle,
Commercial Taxes And Registration
Department Buildings, Nandanam,
Chennai-35

C.SARAVANAN, J.

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