IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41325 of 2025
and WMP.Nos.46271 and 46274 of 2025

Tvl.Guru Contractors
Rep. by its Proprietor,
Thiru.Gurunathan,
No.166, Bharathiyar Street,
Vittalapuram, Thirukazhukundram,
Kancheepuram-603109

Petitioner(s)

Vs

1. Deputy State Tax Officer-1,
Thirukazhukundaram Assessment Circle,
No.42, Wahab Nagar,
Thirukazhukundram,
Chengalpattu-603 001

2. Deputy Commissioner (ST),
GST Appeal-2,
Greams Road, Main Building,
2nd Floor, Chennai 600 006.

Respondent(s)

PRAYER

to call for the records of impugned order under Section 73 dated 25.01.2025 having Reference No.ZD330125229676E passed by the 1st respondent for the financial year 2020-01 and the impugned order in Form GST APL-02 dated 04.06.2025 having reference number ZD3306250259087 passed by the second respondent and quash the same as it was passed in violation of principles of natural justice.

For Petitioner(s): Mr.Suresh T

For Respondent: M/s.Amirtha Poonkodi Dinakaran, G.A.

ORDER

In this Writ Petition, the Petitioner has challenged the impugned order dated 25.01.2025 after the Petitioner unsuccessfully challenged the same before the appellate authority by filing an appeal on 29.05.2025, which came to be dismissed on 04.06.2025 on the ground that there is a delay in filing appeal.

2. The appeal was filed on 29.05.2025 as against the impugned order dated 25.01.2025, which was beyond the limitation period. Therefore, no misktake can be attributed to the order passed by the second Respondent in dismissing the appeal by an order dated 04.06.2025. It is to be noted that the assessment order dated 25.01.2025, which preceded a notice in DRC-01 dated 25.11.2024 was not responded by the Petitioner, therefore, the Petitioner suffered impugned order.

3. Following the consistent view taken by this Court in similar circumstances, I am inclined to remit the case back to the first Respondent to pass fresh order on merits, subject to Petitioner depositing 15% of the disputed tax considering the fact that already 10% of the disputed tax was paid by the Petitioner at the time of filing appeal before the second Respondent. Subject to payment of 15% of the disputed tax as ordered above, the attachment of the Bank account of the Petitioner stands vacated.

4. The Writ Petition stands disposed of with the above directions. No costs. Consequently, connected miscellaneous petitions are closed.

30-10-2025

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

To

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C.SARAVANAN J.
pvs

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