IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43767 of 2025
and
W.M.P.Nos.48875 and 48876 of 2025

APR Logistics,
Rep by its Proprietor – Krishnaswamy Adiyankuppam gopal
No.9/10, Indira Foundation,
Inner ring road, Ekkattuthangal,
Guindy, Chennai – 600 097. ... Petitioner

Vs.

The State Tax Officer,
Sholinganallur Assessment Circle,
Room No.240, 2nd Floor,
Integrated Commercial Taxes and Registration Department Building,
Nandanam, Chennai, Tamil Nadu 600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order of the respondent passed in GSTIN:33AJPG5442R1Z2/2017-18 dated 31.08.2023 and quash the same.

For Petitioner : M/s.Divya A
For Respondent : Mrs.P.Selvi,
Government Advocate

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ORDER

The petitioner is before this Court challenging the impugned order dated 31.08.2023, whereby petitioner has been directed to pay the interest of Rs.7,688/- as IGST, Rs.9,33,430/- as CGST, and Rs.9,33,430/- as SGST under section 50 of TNGST 2017 Act.

2. The learned counsel for the petitioner submits that the impugned order is an ex parte order, and therefore, the petitioner may be granted an opportunity to explain the case afresh. A perusal of the impugned order indicates that it is a detailed order passed after considering the petitioner's written reply. Hence, there appears to be no scope for remanding the matter for reconsideration.

3. Considering the fact that the petitioner was aware of the proceedings but did not avail the opportunity of personal hearing or file an appeal within the prescribed time, no interference is warranted to the impugned order.

4. However, under similar circumstances, this Court has granted liberty to assesses to challenge the such orders before the Appellate Authority subject to certain conditions. Liberty is thus granted to the petitioner to challenge the impugned order dated 31.08.2023, after depositing 100% of the disputed tax confirmed under the impugned order within a period of 30 days from the date of receipt of a copy of this order. Any amount recovered so far shall be set off agains the aforesaid pre-deposit of 100%.

5. In case, the petitioner complies with the above stipulation, the Appellate Authority shall entertain the appeal and dispose of the same on merits, without reference to limitation. In the event of failure to comply with the above stipulation, it shall be deemed that this writ petition stands dismissed in limine, by this order in which case the respondent is at liberty to proceed with recovery of the amount confirmed vide impugned order in accordance with law.

6. This Writ Petition stands disposed of with the above observations, No costs. Consequently, connected W.M.Ps. are closed.

18.11.2025

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Neutral Citation : Yes / No

To:

The State Tax Officer,
Sholinganallur Assessment Circle,
Room No.240, 2nd Floor,
Integrated Commercial Taxes and Registration Department Building,
Nandanam, Chennai, Tamil Nadu 600 035.

C.SARAVANAN, J.

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