IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41806 of 2025

and

WMP.Nos.46837 & 46839 of 2025

Tvl.S R Global
Represented by its Proprietor
Thiru.Raghu Nath Sikder
No.3/223 & 3/714 West Street
Mettukuppam, Nadukuppam Post
Panruti, Cuddalore District-607 103. ...Petitioner

Vs.

1.State Tax Officer (ST)
Panruti Town Assessment Circle
Old Kumbakonam Road
Near Taluk Office
Panruti – 607 106.

2.Deputy Commissioner (ST)
GST Appeal, Vellore Camp,
Commercial Tax Office Building
No.4, Bharathiyar Salai
Fort Round, Vellore – 632 004. ...Respondents

Prayer: This Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records of impugned order under Section 74 dated 29.05.2025 having Reference No.ZD330525329543G passed by the 1st respondent for the financial year 2023-24 and Appeal rejection order having Reference No. ZD3310251865020 dated 17.10.2025 passed by the 2nd respondent and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice and consequently direct the second respondent to condone the delay in filing the appeal and thereby directing to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner : Mr.Parthiban V

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

ORDER

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

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 respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 29.05.2025 passed by the first respondent and order dated 17.10.2025 passed by the second respondent whereby the appeal against order dated 29.05.2025 passed by the first respondent has been dismissed on the ground of delay.

4. The last date of filing the appeal within the condonable period of limitation expired on 28.09.2025. However, the appeal was filed only on 15.10.2025. There is a marginal delay in filing the appeal.

5. The learned counsel for the petitioner would submit that the petitioner already deposited 10% of the disputed tax at the time of filing an appeal before the office of the second respondent/Appellate Authority.

6. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders has already expired. The present Writ Petition has been filed only on 29.10.2025.

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any

reason to take a different view in this case.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, following the consistent view taken under the similar circumstances, impugned order dated 17.10.2025 is quashed and the case is remitted back to the second respondent to pass fresh order on merits subject to the Petitioner depositing another 15% of the disputed tax 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 without reference to limitation.

9. In case the Petitioner complies with the above stipulations, the second 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, if any the attachment of

the bank account of the Petitioner shall also stand automatically raised/vacated.

10. It is made clear that bank attachment if any shall be lifted subject to the deposit of 15% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order.

11. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

12. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

04.11.2025

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

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