IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.11.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 42913 of 2025
and
W.M.P. Nos. 47990 & 47991 of 2025

Tvl. Sree Sastha Enterprises,
Rep. By its Proprietor Mrs.Manikandan Shanthi,
No. 1-2 Ground floor, Ngo Nagar Gandhi Road,
Alapakkam Perungalathur, Chennai,
Chengalpattu, Tamil Nadu, 600 063. ...Petitioner

Versus

1. The Deputy Commissioner (ST),
   GST Appeal, Chennai – II, PAPJM Building,
   Greams Road, 2nd Floor, Chennai – 06.

2. The Deputy State Tax Officer
   Tambaram Assessment Circle,
   Integrated Regn. Commercial Taxes building,
   III Floor, Room No.342, Nandanam,
   Chennai 600 035. ...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari to call for records in APL – 02 Vide reference No.ZD331024163045X dated 23.10.2024 issued by the first respondent and its preceding Assessment Order dated 19.12.2023 bearing reference No.33AMRPS7794L1ZW/2017-2018 along with its DRC 07 dated 19.12.2023 Vide Ref. No.ZD331223139794E issued by the second respondent and to quash the same is arbitrary and unlawful.

For Petitioner : Mr.A.Abdul Rahman
For Respondents : Mr.V.Prashath Kiran
Government Advocate

<u>O R D E R</u>

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate, who takes notice on behalf of the Respondents.

2. Heard the learned counsel appearing for the petitioner and learned Government Advocate appearing for the respondents.

3. In this Writ petition, the petitioner has challenged the impugned Appeal rejection order dated 23.10.2024 and the impugned Assessment order dated 19.12.2023. The petitioner's appeal against the impugned Assessment order dated 19.12.2023 has been rejected on the ground of delay. The impugned Assessment order dated 19.12.2023 which preceded a Show Cause Notice in Form DRC – 01 dated 29.09.2023 was passed after the petitioner failed to file a reply and failed to appear for a personal hearing within the prescribed time.

4. In the present case, the impugned assessment order was passed on 19.12.2023. The first respondent / Appellate Commissioner passed the impugned appellate order dated 23.10.2024, after the appeal was filed on 11.05.2024. Hence, the petitioner has sought for condonation of delay in filing the appeal.

5. This writ petition has been filed after a lapse of almost one year from the date of the order passed by the first respondent on 19.12.2023.

6. Under similar circumstances, the orders have been quashed and the cases have been remitted back to the original authority for fresh consideration, subject to certain conditions. In such cases, one of the stipulations imposed is that the petitioner should deposit the disputed tax amount, either in full or proportionately, depending upon the length of delay in approaching the Court.

7. Therefore, to balance the interest of both parties, namely, the Assessee and the Revenue, the case is remitted back to the first respondent / Appellate Authority to condone the delay and entertain the appeal in accordance with law, subject to the Petitioner depositing 50% of the disputed tax in cash from the Petitioner's Electronic Cash Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

8. The amount already deposited by the petitioner as pre-deposit, together with the appeal filed on 11.05.2024, shall be set off for the purpose of the aforesaid 50% pre-deposit.

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

10. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order dated 19.12.2023.

11. In case the Petitioner fails to comply with any of the stipulations, the second 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 first 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.

07.11.2025

Index : Yes/No
Neutral Citation :Yes/No
av

To

1. The Deputy Commissioner (ST),
   GST Appeal, Chennai – II, PAPJM Building,
   Greams Road, 2nd Floor, Chennai – 06.

2. The Deputy State Tax Officer
   Tambaram Assessment Circle,
   Integrated Regn. Commercial Taxes building,
   III Floor, Room No.342, Nandanam,
   Chennai 600 035.

C.SARAVANAN, J.

av

W.P. No. 42913 of 2025
and
W.M.P. Nos. 47990 & 47991 of 2025

07.11.2025