IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42925 of 2025
and
W.M.P.Nos.48009 and 48010 of 2025

Sri Ganesh Wood Packing Private Limited,
Represented by its Director
Ramesh Patel … Petitioner

Vs.

Assistant Commissioner of GST and CE,
Irungattukotai Division,
Chennai Outer Commissionerate,
C-48, TNHB Building,
Anna Nagar, Chennai - 600 040. … Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the Summary of Order in Form GST DRC-07 dated 11.07.2024 with Reference No.ZD330724136842D together with Order-in-Original No.129/2024-AC/DC dated 26.04.2024 issued by the Respondent and to quash the same as not valid in law, barred by limitation, contrary to the provisions, arbitrary and not sustainable.

For Petitioner : Mr.M.A.Mudimannan

For Respondent : Mrs.Revathi Manivannan
Senior Standing Counsel

ORDER

Mrs.Revathi Manivannan, learned Senior Standing Counsel 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 Senior Standing Counsel for the Respondent.

3. The Petitioner is before this Court against the impugned Order-in-Original No.129/2024-AC/DC dated 26.04.2024 passed by the Respondent.

4. By the impugned Order dated 26.04.2024, the demand proposed in Show Cause Notice No.25/2023-GST (AC) dated 26.12.2023 has been confirmed.

5. In the proceedings before the Respondent, the Petitioner had also

participated in the proceedings by filing a reply and appearing for personal hearing. However, the Petitioner failed to file an appeal before the appellate forum within the time stipulated under Section 107 of the respective GST enactments.

6. Learned counsel for the Petitioner submits that the Company has not mobilized the funds and therefore the Petitioner could not file an appeal in time.

7. It is submitted by the learned counsel for the Petitioner that the Petitioner has a fair case on merits and therefore the Petitioner deserves a fresh chance atleast to file an appeal before the Appellate Authority namely the Assistant Commissioner of GST and Central Excise, Anna Nagar, Chennai – 40 and is willing to pre-deposit 50% of the disputed tax.

8. Learned Senior Standing Counsel for the Respondent on the other hand would submit that this Writ Petition is liable to be dismissed as the Petitioner has left over the statutory rights to file an appeal in terms of the decisions of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of**

Customs and Central Excise Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

9. Having considered the submissions made by the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent and taking note of the length of delay for the Petitioner in approaching this Court since the impugned Order is dated 26.04.2024, this Court is inclined to dispose this Writ Petition by giving liberty to the Petitioner to file an appeal before the Appellate Authority within a period of thirty (30) days from today.

10. The Petitioner to deposit 50% of the disputed tax as confirmed vide impugned Order-in-Original No.129/2024-AC/DC dated 26.04.2024, 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.

11. Subject to the Petitioner complying with the condition stipulated above, the Appellate Authority shall entertain the appeal and dispose of the same on merits on its turn after hearing the Petitioner without reference to the aspect of

limitation.

12. In case the Petitioner fails to comply with the condition stipulated above, the Authorities under the Act are at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

13. Needless to state, any amount that has been recovered from the Petitioner prior to the filing of the Writ Petition or before passing of the impugned Order dated 26.04.2024 shall be adjusted towards pre-deposit of 50% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

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

18.11.2025

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To:

Assistant Commissioner of GST and CE,
Irungattukotai Division,
Chennai Outer Commissionerate,
C-48, TNHB Building,

Anna Nagar, Chennai - 600 040.

C.SARAVANAN, J.

arb

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