IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.43371, 43380, 43395, 43404 of 2025
and
WMP.Nos.48546, 48563, 48573, 48580 of 2025

Farida Prime Tannery Private Limited
Rep by its Authorised Signatory,
No.8/2, Jalal Road
Extension, Ambur 635802
Rep by their Power Agent Mr.D.C.Ravi
Residing at No.18/15, Sanjay Gandhi Nagar
Adambakkam , Chennai 600 088 ...Petitioner in all the petitions

Vs.

1. The Appellate Deputy Commissioner
   Commercial Taxes Building, Bharathiyar Salai
   Fort Round ,
   Vellore 632001

2. Commercial Tax officer
   Ambur, Commercial Tax Office
   Commercial Taxes Building
   Ward-1, Block 18, Survey No.442
   Pudhupet Road, Tiruppathur – 635601

3.Assistant Commissioner (Circle)
Commercial Tax Office, Commercial Taxes Building
Ward-1, Block 18, Survey No.442
Pudhupet Road, Tiruppathur – 635601 ...Respondents in all the petitions

Prayer in W.P.No.43371/2025 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records of the Order of Rejection in Form GST APL-02 dated 25.02.2025, with Reference No:ZD330225251746F, issued by the 1st respondent against the petitioner's appeal filed with ARN:AD3308240388570 and to quash the same and consequently direct the 1st respondent to accept the aforesaid appeal filed by the petitioner and dispose of the same in accordance with law.

Prayer in W.P.No.43380/2025 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records of the Order of Rejection in Form GST APL-02 dated 25.02.2025, with Reference No:ZD330225251765F, issued by the 1st respondent against the petitioner's appeal filed with ARN:AD330824038879I and to quash the same and consequently direct the 1st respondent to accept the aforesaid appeal filed by the petitioner and dispose of the same in accordance with law.

Prayer in W.P.No.43395/2025 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records of the Order of Rejection in Form GST APL-02 dated 25.02.2025, with Reference No:ZD330225251775E, issued by the 1st respondent against the petitioner's appeal filed with ARN:AD330824038906T and to quash the same and consequently direct the 1st respondent to accept the aforesaid appeal filed by the petitioner and dispose of the same in accordance with law.

Prayer in W.P.No.43404/2025 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records of the Order of Rejection in Form GST APL-02 dated 25.02.2025, with Reference No:ZD330225251810S, issued by the 1st respondent against the petitioner's appeal filed with ARN:AD330824038919M and to quash the same and consequently direct the 1st respondent to accept the aforesaid appeal filed by the petitioner and dispose of the same in accordance with law.

For Petitioner in all the petitions : M/s.R.Krithajnya

For Respondents in all the petitions : Mrs.P.Selvi
Government Advocate

COMMON ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice for the Respondents.

2. These Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. In these writ petitions, the petitioner has challenged the respective Appeal Rejection orders all dated 25.02.2025 in Form GST APL-02, whereby the petitioner's appeal against respective Assessment all orders dated 30.04.2024 have been rejected on the ground that they have been filed beyond the period of limitation. But, however the appeals were filed within the condonable period of delay.

4. It is noticed that there is only a marginal delay in approaching the appellate authority namely the 1st respondent.

5. Following the consistent view taken by this Court under similar circumstances and considering the fact that the petitioner has already made pre-deposit of 10% of the disputed tax as is contemplated under Section 107 of the respective GST Enactment Act, the impugned orders all dated 25.02.2025 are set aside and these cases are remitted back to the 1st respondent to pass a fresh

order on merits, subject to petitioner depositing another 40% of the disputed tax confirmed in respective Assessment Orders over and above amount already pre-deposit at the time of filing of an appeal on 29.08.2024.

6. **Details of Pre-deposit:**

WP.No	Date of impugned order	Tax-period	Pre-deposit
43371/2025	25.02.2025	2021-2022	40%
43380/2025	25.02.2025	2018-2019	40%
43395/2025	25.02.2025	2019-2020	40%
43404/2025	25.02.2025	2019-2020	40%

7. Subject to petitioner pre- depositing another 40% the disputed tax as confirmed vide the assessment orders, the 1st Respondent shall dispose of the appeal on merits without further reference to limitation.

8. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically

vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of another 40% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Orders.

10. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

11. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

17.11.2025

Neutral Citation : Yes / No

gv

C.SARAVANAN, J.

gv

To:

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