IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45476 of 2025
and
W.M.P.Nos.50671 and 50673 of 2025

M/s.Business Services and More
Represented by its Partner,
Krishnamachari Srinaath ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Adyar Assessment Circle,
Room No.215/244, II Floor,
Integrated Commercial Taxes and
Registration Department Building,
Nandanam,
Chennai – 600 035.

2.The Deputy Commissioner (ST)(GST),
(Appeals), Chennai – II,
Greams Road,
Chennai – 600 006. ... Respondents

Prayer: 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 impugned order in Form GST APL – 02, passed by the 2nd Respondent dated 27.10.2025 having Reference No.ZD3310252955486, for the Assessment Year 2019-20 and quash the same as bad in law and consequently direct the

2nd Respondent to admit and entertain the appeal filed by the Petitioner in Form GST APL – 01 dated 24.10.2025.

For Petitioner : Mr.Varun Ranganathan TN

For Respondents : Mrs.P.Selvi
Government Advocate

ORDER

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

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 27.10.2025 passed by the 2nd Respondent, whereby, Petitioner's appeal against the Assessment order dated 10.12.2024 has been rejected on the ground of limitation.

4. It appears that the appeal was filed beyond the condonable period of limitation. Hence, the appeal was dismissed by the 2nd Respondent.

5. It is noticed that Assessment order dated 10.12.2024 has been passed after considering the Petitioner’s reply to the Show Cause Notice that preceded the impugned order dated 27.10.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order in appeal without further reference to limitation on terms subject to such Assessee depositing 10% 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.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 2nd Respondent to pass a order in appeal subject to the Petitioner depositing 40% of the disputed tax in cash from the Petitioner's Electronic Cash Register over and above 10% already pre-deposited at the time of filing of an appeal within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass appropriate orders without further reference to limitation. 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 Petitioner depositing 40% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount barring the amount demanded under the impugned Order.

10. 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.

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

12. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

02.12.2025

Neutral Citation:Yes/No
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To:

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Chennai – 600 035.

2.The Deputy Commissioner (ST)(GST),
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C.SARAVANAN, J.

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