IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44310 of 2025
and
W.M.P.Nos.49421, 49424 and 49425 of 2025

M/s.Universal Packages,
Represented by its Authorised Signatory,
Mr.Annamalai Krishnan
SY No.2/2A 1B, Jekkeri,
Rayakottai Main Road, Kelamangalam
Krishnagiri, Tamil Nadu 635 113. ... Petitioner

Vs.

1. The Deputy Commissioner (ST) (GST)(Appeal), Erode and Salem
Integrated Commercial Taxes Building, 2nd Floor,
Room No.233, Pitchards Road
Hastampatty, Salem – 636 007.

2. The State Tax Officer,
Hosur (North) – II Circle
Commercial Taxes Department
3rd Floor, Seetha Ram Nagar Medu
Hosur – 635 109. ... 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 relating to the impugned order in Form GST APL-02 with reference no.ZD330925206797Z dated 17.09.2025 passed by the 1st respondent under Section 107 of the CGST Act read with the corresponding provision under the TNGST Act for the year 2019-20, and quash the same, and direct the 1st respondent to admit the appeal and hear the case on merits without reference to limitation.

For Petitioner : Mr.Srinivasan V

For Respondents : Mrs.P.Selvi, Government Advocate

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ORDER

The petitioner is before this Court challenging the impugned order dated 17.09.2025 passed by the first respondent–Appellate Authority.

2. By the said order, the petitioner's appeal against the order dated 31.08.2024 has been rejected on the ground of limitation. The appeal was filed before the first respondent with a delay of 279 days beyond the condonable period of limitation.

3. It is noted that the order dated 31.08.2024 arose out of contested proceedings, as the petitioner had filed an appeal in response to the notice in DRC-01 dated 31.05.2024 issued for the further tax period from April 2018 to March 2020. As such, the dismissal of the appeal by order dated 17.09.2025 by the office of the first respondent cannot be sustained.

4. Following the consistent view taken in similar circumstances, the case is remitted back to the first respondent to pass a fresh order on merits, subject to the petitioner depositing another 40% of the disputed tax over and above the amount already deposited at the time of filing the appeal on 05.09.2025.

5. In case the petitioner deposits the said 40% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order, it shall be deemed that the impugned order dated 17.09.2025 has been quashed. The first respondent shall thereafter pass an order on merits without reference to the question of limitation. On the other hand, if the petitioner fails to deposit the aforesaid amount within the stipulated period, it shall be deemed that this writ petition stands dismissed, in which event the second respondent shall be at liberty to proceed against the petitioner in accordance with law. Subject to the petitioner complying with the above stipulation, all garnishee proceedings shall stand abated.

6. This Writ Petition is disposed of. No costs. Consequently, the connected W.M.Ps are closed.

18.11.2025

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Neutral Citation : Yes / No

To:

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C.SARAVANAN, J.

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