IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.44449 and 44456 of 2025
and
W.M.P.Nos.49580, 49584 and 49587 of 2025

Tvl.Vittala Store,
Represented by its Proprietor
Balakrishnan (HUF) ... Petitioner in both W.Ps

Vs.

1.The Deputy State Tax Officer - 2,
Station: 3rd Floor,
Commercial Taxes Office Building,
Pitchards Road,
Hasthampatty, Salem – 7.

2.The Deputy Commissioner (CT) (GST- Appeals),
Salem. … Respondents in both W.Ps

Prayer in W.P.No.44449 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the First Respondent herein vide the order Ref.No.33AAKHB9426P1ZT/2019-2020 dated 19th September, 2024 issued along with the summary of the order in Form GST-DRC-07 vide Reference No.ZD330924130660L dated 19th September, 2024, for the tax period between April 2020 to March 2021, quash the same.

Prayer in W.P.No.44456 of 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 on the files of the Second Respondent herein vide GST APL 02 -

GSTIN 33AAKHB9426P1ZT dated 17th February, 2025 for the Assessment Year between April 2020 to March 2021 and quash the same and direct the Second Respondent to admit the appeal filed by the Petitioner on 8th February, 2025.

For Petitioner (In both W.Ps)	:	Ms.S.Vishnupriya
For Respondents (In both W.Ps)	:	Mr.T.N.C.Kaushik Additional Government Pleader

COMMON ORDER

These cases are listed today under the caption "For Being Mentioned" at the instance of the learned counsel appearing for the Petitioner.

2. The learned counsel appearing for the Petitioner would submit that this Court vide order dated 18.11.2025 had passed final order in W.P.Nos.44449 and 44456 of 2025. It is submitted that 10% of the disputed tax has already been deposited at the time of filing of appeal and therefore, suitable changes may be incorporated in Paragraph No.7 of the order with regard to pre-deposit condition.

3. Paragraph No.7 of the order dated 18.11.2025 shall be amended as under:-

"7. Therefore, considering the fact that the impugned Order dated 19.09.2024 is an *ex parte* order and to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st Respondent to pass a fresh order subject to the Petitioner depositing 50% of the disputed tax 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. The amount of 10% of disputed tax deposited at the time of filing of appeal shall be adjusted towards the pre-deposit of 50% as ordered above."

4. The Registry is directed to carryout the necessary corrections and issue order copy afresh.

5. All other observations in the earlier order dated 18.11.2025 remains unaltered.

05.12.2025

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To:

1.The Deputy State Tax Officer - 2,
Station: 3rd Floor,
Commercial Taxes Office Building,
Pitchards Road,
Hasthampatty, Salem – 7.

2.The Deputy Commissioner (CT) (GST- Appeals),
Salem.

C.SARAVANAN, J.

arb

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and
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05.12.2025