IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46385 of 2025
and
W.M.P.Nos.51729 and 51730 of 2025

M/s.ASWINI AUTOMOBILES,
SURVEY No.13/1B Old No.13/1
Noombal Main Road, Chennai – 600 076
Rep by its Partner Mr.Rahul Agarwal ... Petitioner

Vs.

1.The Appellate Deputy Commissioner (ST),
GST – APPEAL, CHENNAI-II, Room No.211,
2nd Floor, Greams Road, Chennai – 06.

2. The Assistant Commissioner (ST),
Mylapore Assessment Circle,
Nandanam, Chennai – 35. ... Respondent

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 1st respondent in the Appeal No.AP/GST/389/2025-S, set aside the impugned order dated 27.10.2025 and direct the 1st respondent to adjudicate the issue on merit after adjusting 10% of pre-deposit available in the credit ledger of the petitioner.

For Petitioner : Mr.R.Swarnavel

For Respondents : Mr.TNC Kaushik,
Additional Government Pleader

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ORDER

The petitioner is before this Court challenging the impugned order of the first respondent dated 27.10.2025 whereby, the petitioner's appeal dated 20.02.2024 against the order dated 28.12.2023 has been dismissed on the ground the petitioner had failed to make the mandatory pre-deposit of 10% as required under Section 107 of the respective GST enactments.

2. Be that as it may, the fact remains that the petitioner approached the first respondent on 20.02.2024 against the order dated 28.12.2023, which is also beyond the period of limitation.

3. Considering the fact that the assessment order dated 28.12.2023 was passed without a reply to the Show Cause Notice in DRC-01 dated 30.09.2023, the case is remitted back to the second respondent to pass fresh orders on merits, subject to the petitioner depositing 20% of the disputed tax. Fifty percent of such pre-deposit shall be made from the petitioner's

Electronic Credit Ledger, if any amount is available therein, and the balance shall be paid in cash within a period of 30 days from the date of receipt of a copy of this order.

4.Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 28.12.2023 as an addendum to the Show Cause Notice dated 30.09.2023.

5. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 20% of the disputed tax as ordered above. This will be however subject to verification by the first Respondent.

6. In case the Petitioner complies with the above stipulations, the 2^{nd} Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

7. It is made clear that bank attachment shall be lifted subject to the deposit of 20% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

8. In case the Petitioner fails to comply with any of the stipulations, the 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.

9.Needless to state, before passing any such order, the first Respondent shall give due notice to the Petitioner.

10. The writ petition is disposed of. No costs. Connected W.M.Ps are closed.

03.12.2025

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Neutral Citations: Yes/No
To:
1.The Appellate Deputy Commissioner (ST),
GST – APPEAL, CHENNAI-II, Room No.211,
2nd Floor, Greams Road, Chennai – 06.
2. The Assistant Commissioner (ST),
Mylapore Assessment Circle,
Nandanam, Chennai – 35.

C.SARAVANAN, J.

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