IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.44442 and 44444 of 2025
and
W.M.P.Nos.49561, 49563, 49566 and 49567 of 2025

Sri Ganesh Outsourcing Solutions,
Represented by its Proprietor
Kanniappan Ganesh ... Petitioner in both W.Ps

Vs.

1.The Appellate Deputy Commissioner (ST),
PAPJM Building,
3rd Floor, Greams Road,
Chennai - 600 006.

2.The Assistant Commissioner (ST),
Sriperumbudur Assessment Circle,
No.4/109, Chennai Bangalore Road,
Varadharajapuram - 600 123. ... Respondents in both W.Ps

Prayer in W.P.No.44442 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 in the impugned order in Form GST-APL-02 bearing reference number 33ANYPG7247A1ZY dated 23.04.2025 passed by the 1st Respondent by quashing the same and direct the 1st Respondent to re-adjudicate the appeal filed by the petitioner on merits.

Prayer in W.P.No.44444 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 of the 2nd Respondent arising out of the impugned order in Form GST-DRC-07 bearing reference number ZD3304242090512 dated 26.04.2024 by quashing the same and direct the 2nd Respondent to re-adjudicate the proceedings afresh on merits.

For Petitioner (In both W.Ps)	:	Mr.V.Veeraraghavan
For Respondents (In both W.Ps)	:	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. The Petitioner is before this Court against the impugned Order dated

23.04.2025 whereby the 1st Respondent has dismissed the appeal filed by the Petitioner against the impugned Order dated 26.04.2024 on the ground of limitation. The said appeal was filed belatedly on 12.03.2025 long after the expiry of limitation period.

4. The argument that is forthcoming from the Petitioner is that after the impugned Order dated 26.04.2024 was passed by the 2nd Respondent, the Petitioner had opted to redress the grievance under Section 161 of the respective GST enactments before the Office of the 2nd Respondent on 10.05.2024 which was rejected vide Order dated 06.02.2025. It is in this background the Petitioner filed an appeal against the impugned Order dated 26.04.2024 on 12.03.2025 which came to be rejected vide impugned Order dated 23.04.2025.

5. The Petitioner had opted to workout the remedy under Section 161 of the respective GST enactments mistakenly. The appeal that has been filed on 12.03.2025 which was rejected vide impugned Order dated 23.04.2025 does not merit any interference. At the same time, it is noticed that the impugned Order dated 26.04.2024 was preceded by a Show Cause Notice in GST DRC-01 dated 31.01.2024 to which the Petitioner has not replied.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue and following the consistent view taken by this Court under similar circumstances, these cases are remitted back to the 1st Respondent/Appellate Authority to pass a fresh order on merits subject to the Petitioner depositing additional 40% of the disputed tax over and above 10% of the disputed tax, which was already deposited by the Petitioner at the time of filing of the Appeal before the 1st Respondent/Appellate Authority. The aforesaid additional 40% of the disputed tax shall be deposited 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.

7. In case the Petitioner complies with the above stipulation, the 1st Respondent/Appellate Authority shall entertain the appeal and dispose of the same on merits on its turn after hearing the Petitioner without reference to the aspect of limitation.

8. In case the Petitioner fails to comply with the above stipulation, the Authorities under the Act are at liberty to proceed against the Petitioner in accordance with law as if these Writ Petitions were dismissed *in limine* today.

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

18.11.2025

Neutral Citation : Yes / No

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To:

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PAPJM Building,
3rd Floor, Greams Road,
Chennai - 600 006.

2.The Assistant Commissioner (ST),
Sriperumbudur Assessment Circle,
No.4/109, Chennai Bangalore Road,
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C.SARAVANAN, J.

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