IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.44631 and 44635 of 2025
and
W.M.P.Nos.49781, 49782, 49785 and 49786 of 2025

M/s.Sonal Steel Trading (P) Ltd.,
Represented by its Director
N.Tilok Chand Parmar ... Petitioner in both W.Ps

Vs.

1.The Deputy Commissioner (ST),
North -II, Chennai (North) Division,
5th Floor, Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai - 600 003.

2.The Appellate Deputy Commissioner (ST),
Goods and Services Tax, Chennai - I,
2nd Floor, PAPJM Buildings,
Greams Road, Chennai - 600 006.

3.The State Tax Officer,
Moore Market Assessment Circle,

No.32, Integrated Commercial Taxes Building,
Elephant Gate, Wall Tax Road,
Chennai - 600 003.

4.The Bank Manager,
Union Bank of India,
No.194, Mint Street, P.B.No.2845,
Madras, Tamil Nadu - 600 003. ... Respondents in both W.Ps

Prayer in W.P.No.44631 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 Second Respondent in his proceedings in Appeal No. and Year: AP/GST/233/2025, quash the order dated 25.09.2025 passed therein and further direct the Second Respondent to pass a fresh order on merits after hearing the Petitioner.

Prayer in W.P.No.44635 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 Second Respondent in his proceedings in Appeal No. and Year: AP/GST/234/2025, quash the order dated 25.09.2025 passed therein and further direct the Second Respondent to pass a fresh order on merits after hearing the Petitioner.

For Petitioner (In both W.Ps) : Mr.P.V.Sudakar

For Respondents For R1 to R3 (In both W.Ps) : Mrs.K.Vasanthamala Government Advocate

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents 1 to 3.

2. By this Common Order, both the 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 1 to 3.

3. In these Writ Petitions, the Petitioner has challenged the respective impugned Orders passed by the 2nd Respondent Appellate Deputy Commissioner (ST), Chennai on 25.09.2025 whereby the respective Appeals filed by the Petitioner against the respective impugned Orders have been dismissed. The details of the respective impugned Orders challenged in the respective Writ Petitions are as follows:-

Sl.	W.P.No.	Date of impugned	Appeal No and	Date of filing of

No.		Order	Year	appeal
1.	44631 of 2025	25.09.2025	AP/GST/233/2025	13.01.2025
2.	44635 of 2025	25.09.2025	AP/GST/234/2025	05.05.2025

4. Insofar as the Appeal against the Assessment Order dated 26.09.2024 passed by the 3rd Respondent for the Assessment Year 2018-2019 pertaining to W.P.No.44631 of 2025 is concerned, there was a marginal delay of 17 days in filing the Appeal within the condonable period of limitation. The 2nd Respondent / Appellate Authority had dismissed the Appeal on the ground that the Petitioner has not participated in the proceedings despite adequate opportunity of personal hearing was granted to the Petitioner.

5. Insofar as the Appeal against the Rectification Order dated 25.04.2025 passed by the 3rd Respondent for the Assessment Year 2019-2020 pertaining to W.P.No.44635 of 2025 is concerned, the Appeal was filed in time, however the Appeal has been dismissed on same ground. Operative

portion of the respective impugned Orders is as follows:-

> "**5. Analysis and Conclusion**:-
>
> The appellant was afforded adequate opportunities of personal hearing on 12.08.2025, 11.09.2025 and 23.09.2025. However, the appellant did not avail of any of these opportunities. As the requirement of affording a reasonable opportunity of hearing, in consonance with the principles of natural justice, has been duly met, the matter is now being adjudicated on merits on the basis of ground set forth in the appeal memorandum and the supporting documents submitted at the time of filing the appeal.
>
> The appellant in their grounds of appeal have put forth various relevant Acts, rules and also cited case laws. In this connection the following are my views and points for considerations."

6. Learned counsel for the Petitioner submits that the Authorized Representative who had been engaged by the Petitioner did not appear for personal hearing and therefore the Appeals have been dismissed. It is further submitted that the Petitioner may be given one opportunity to explain the case afresh, to retrieve its grievance and therefore seeks for a remand.

7. Learned counsel for the Petitioner further submits that the Petitioner has already deposited 10% of the disputed tax at the time of filing of Appeal before the 2nd Respondent / Appellate Authority.

8. Learned Government Advocate for the Respondents 1 to 3 submits that these Writ Petitions are liable to be dismissed as the Petitioner has not cooperated with the 2nd Respondent / Appellate Authority.

9. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents 1 to 3, these cases are remitted back to the 2nd Respondent/Appellate Authority to entertain the Appeals and dispose of the same on merits on its turn after hearing the Petitioner without reference to the aspect of limitation.

10. 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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C.SARAVANAN, J.

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