IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49109 of 2025
and
W.M.P.Nos.54860 and 54864 of 2025

M/s.MAG Products (India) Private Limited,
Plot No.33A, New Ward D, Block No.13,
T.S.No.4, Mettur Dam 2, SIDCO Industrial Estate,
Mettur, Salem – 636 402.
Rep by its Director
D.Ramu. ... Petitioner

Vs.

1.The Deputy Commissioner (Appeal) (CT),
Commercial Taxes Building,
Pitchards Road, Salem – 636 007.

2.The Assistant Commissioner (ST),
Mettur Circle, Salem II,
Salem. ... 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 of the 1st Respondent in the impugned order in Reference No.ZD330825115395D dated 12.08.2025, set aside the same and a direction may be given to the 1st respondent to entertain and adjudicate the appeal filed by the Petitioner in ARN No.AD3308250125069 dated 06.08.2025.

For Petitioner : Mr.S.Venkatachalam

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

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

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 12.08.2025, whereby the Petitioner's Appeal dated 06.08.2025 against the Assessment Order dated 29.01.2025 was rejected on the ground of delay in filing an appeal.

4. The Assessment Order dated 29.01.2025 was preceded by a Show Cause Notice in GST DRC-01 dated 08.10.2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 12.08.2025.

5. It is noticed that the Petitioner has already pre-deposited 10% of the disputed tax at the time of filing an appeal dated 06.08.2025 against the Assessment order dated 29.01.2025 before the 1st Respondent.

6. It is further noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 12.12.2025.

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing 15% of the disputed tax over and above 10% already deposited at the time of filing of an

appeal in cash or 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 08.10.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.01.2025 as an addendum to the Show Cause Notice dated 08.10.2024.

10. In case the Petitioner complies with the above stipulations, the 2nd 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 vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Order.

12. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

13. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

19.12.2025

Neutral Citation: Yes / No
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To:

1.The Deputy Commissioner (Appeal) (CT),
Commercial Taxes Building,
Pitchards Road, Salem – 636 007.

2.The Assistant Commissioner (ST),
Mettur Circle, Salem II,
Salem.

C.SARAVANAN, J.

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