IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45692 of 2025 and
W.M.P.Nos.50923 and 50925 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. …. 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 ZD330825115420S 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.AD3308250124582 dated 06.08.2025 on its merit.

For Petitioner : Mr.R.Swarnavel
For Respondents : Mr.TNC Kaushik,
Additional Government Pleader

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O R D E R

The petitioner is before this Court challenging the impugned order dated 12.08.2025, whereby the appeal filed by the petitoiner on 06.08.2025 against the ex-parte Order-in-Original dated 06.08.2025 has been rejected on the ground of limitation.

2. The appeal had been filed beyond the condonable period of limitation. At the time of filing the appeal, the petitioner had already deposited 10% of the disputed tax.

3. Following the consistent view taken under similar circumstances, the case is remitted back to the second respondent to redo the exercise, subject to the petitioner depositing another 25% of the disputed tax over and above the 10% deposited at the time of filing the appeal 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 24.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 12.08.2025 as an addendum to the Show Cause Notice dated 24.11.2024.

5. In case the petitioner complies with the above stipulations, the second 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 from the date of such reply/pre-deposit. Subject to such compliance, the attachment of the petitioner's bank account shall also stand automatically lifted/vacated.

6. In case the petitioner fails to comply with any of the above stipulations, the respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed in limine today.

7. This writ petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

01.12.2025

nvi
Neutral Citation : Yes / No

To:
1.The Deputy Commissioner (Appeal) (CT),
Commercial Taxes Building,

Pitchards Road, Salem – 636 007.

2. The Assistant Commissioner (ST),
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C.SARAVANAN, J.,

nvi

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