IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44046 of 2025
and
W.M.P.Nos.49144 and 49146 of 2025

Tvl.Kumaraguru Foods,
Represented by its Proprietor,
Sundaram. ... Petitioner

Vs.

1.The State Tax Officer (ST)(FAC),
Nandanam Assessment Circle,
No.46, Pasumpon Muthuramalingam Salai,
R.A.Puram,
Chennai – 600 028.

2.The Deputy Commissioner (ST),
GST Appeal – II,
PAPJM Building, 2nd Floor,
Greams Road,
Chennai – 600 006. ... 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 impugned order under Section 73 dated 27.02.2025 having Reference No.ZD3302252904399 passed by the 1st respondent for the Financial year 2020-21 and Appeal rejection order having Reference No.ZD330825301337J dated 25.08.2025 passed by the 2nd respondent and quash the same as illegal, erroneous on facts and violative of principles of natural justice and consequently direct the second respondent to condone the delay in filing the appeal and thereby directing to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner : Mr.T.Suresh

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is 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. In this Writ Petition, the Petitioner has challenged the order dated 27.02.2025 passed by the 1st Respondent pursuant to a Notice in GST DRC – 01 dated 24.11.2024 for the tax period 2020 – 2021 and the order dated 25.08.2025 passed by the 2nd Respondent/Appellate Authority rejecting the appeal filed by the Petitioner against the order dated 27.02.2025.

4. This Writ Petition has been filed after the Petitioner's appeal was dismissed vide impugned order dated 25.08.2025 passed by the 2nd Respondent / Appellate Authority on the ground of limitation. The appeal was filed on 24.08.2025 beyond the condonable period of limitation by 58 days.

5. The consistent view taken by this Court under similar circumstances is to relegate the party to work out the remedy before the Appellate Authority

subject to the Petitioner pre-depositing the disputed tax depending upon the length of time in approaching this Court.

6. Considering the same, the impugned order dated 25.08.2025 is quashed and the case is remitted back to the 2nd Respondent / Appellate Authority to pass a fresh order on merits subject to the Petitioner depositing another 15% of the disputed tax in cash from the Petitioner's Electronic Cash Register over and above 10% already pre-deposited at the time of filing of an appeal before the Appellate Authority within a period of thirty (30) days from the date of receipt of a copy of this order.

7. Any amount already recovered from the Petitioner or paid by the Petitioner against the demand confirmed under the impugned order shall be adjusted towards the pre-deposit of 15% subject to verification by the Respondents.

8. In case the Petitioner complies with the above stipulations, the 2nd Respondent / Appellate Authority shall dispose of the appeal on merits on its own turn without reference to the aspect of limitation.

9. In case the Petitioner fails to comply with any of the stipulations, the 2nd Respondent / Appellate Authority 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.

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

14.11.2025

Neutral Citation : Yes / No
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To:

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C.SARAVANAN, J.

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