IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44056 of 2025
and
W.M.P.Nos.49158 and 49162 of 2025

Tvl.Sky Logistics
Rep. by its proprietor,
Tinukumar.

... Petitioner

Vs.

1.The Deputy State Tax Officer 1
Avadi Assessment circle,
No.32 Integrated commercial taxes
building, Elephant gate bridge road,
Wall tax road, Vepery, Chennai 03.

2.The Deputy Commissioner (ST)
GST Appeal 1,Greams Road,
Main Building, 2nd Floor,
Chennai 06.

... 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 16.09.2024 having Reference No. ZD330924105328G passed by the 1st respondent for the financial year 2023-24 and the impugned order in Form GST APL-02 dated 23.10.2025 having reference number ZD3310252261423 passed by the second 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	:	Mrs.P.Selvi Government Advocate

ORDER

Mrs.P.Selvi, 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 impugned Order dated 16.09.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 20.06.2024 wherein the Petitioner was also called upon to appear for personal hearing. The Petitioner filed a reply on 19.07.2024 to the Show Cause Notice dated 20.06.2024.

4. The proceedings was contested by the Petitioner. However, the Petitioner filed an appeal before the 2nd Respondent long after expiry of limitation on 23.08.2025 which has been rejected by the 2nd Respondent Appellate Authority on 23.10.2025 which is also impugned in this Writ Petition.

5. The learned Government Advocate for the Respondents would submit that this Writ Petition is devoid of merits and is liable to be dismissed in the light of the decision of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

6. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

7. Following the consistent view taken by this Court under similar circumstances, liberty is given to the Petitioner to pursue the appeal before the 2nd Respondent subject to the Petitioner depositing another 40% 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 2nd Respondent, within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall dispose of the appeal on merits and in accordance with law as expeditiously as possible. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 40% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

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

12. 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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C.SARAVANAN, J.

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