IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44353 of 2025
and
W.M.P.Nos.49479 and 49483 of 2025

Budget Plus Supermarket,
Represented by its Proprietor
M.Singaravelan. ... Petitioner

Vs.

1.The Appellate Deputy Commissioner (ST), GST,
Chennai – II,
PAPJM Building,
Greams Road, Chennai – 600 006.

2.The Deputy Commercial Tax Officer (ST),
Sholinganallur Assessment Circle,
2nd Floor, Room No.241, South Tower,
Integrated Building for Commercial Taxes,
Nandanam, Chennai – 600 035. ... 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 relating to the impugned order in Form GST APL – 02 with reference No.ZD330425177037F dated 24.04.2025 passed by the 1st respondent under Section 107 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 and quash the same, and direct the 1st Respondent to admit the appeal and hear the case on merits without reference to limitation, for the year 2019-20.

For Petitioner	:	M/s.S.Srimathi
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 the learned Government Advocate for the Respondents.

3. The Petitioner is before this Court against the impugned order dated 24.04.2025 passed by the 1st Respondent / Appellate Authority.

4. By the impugned order, the Petitioner's appeal against the order dated 17.08.2024 has been filed beyond the condonable period of limitation.

5. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents and following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the 1st Respondent Appellate Authority to pass order in the appeal filed by

the Petitioner on merits without further reference to limitation subject to the Petitioner depositing 40% of the disputed tax over and above 10% already deposited by the Petitioner at the time of filing of an appeal, in cash from the Petitioner's Electronic Cash Register within a period of thirty days from the date of receipt of a copy of this order.

6. In case the Petitioner complies with the above stipulations, the 1st 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 pre-deposit.

7. 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.

8. Needless to state, before passing any such order, the 1st Respondent

shall give due notice to the Petitioner.

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

19.11.2025

Neutral Citation : Yes / No
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To:

1.The Appellate Deputy Commissioner (ST), GST,
Chennai – II,
PAPJM Building,
Greams Road, Chennai – 600 006.

2.The Deputy Commercial Tax Officer (ST),
Sholinganallur Assessment Circle,
2nd Floor, Room No.241, South Tower,
Integrated Building for Commercial Taxes,
Nandanam, Chennai – 600 035.

C.SARAVANAN, J.

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