IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48104 of 2025
and
W.M.P.Nos.53759 & 53760 of 2025

Tvl. Chordia Plywood & Veneers,
Rep. by its Proprietor Mr. Aashish Kumar Chordia,
188/2, Kapil Park, Dr. Alagappa Road,
Purasawalkam, Chennai – 600084. ... Petitioner

Vs.

1. The Deputy Commissioner (CT),
   GST Appeals, Chennai - I,
   Greams Road, Chennai - 600006.

2. The Deputy State Tax Officer,
   Purasawalkam Assessment Circle,
   F/50, 3rd Floor, First Avenue,
   Anna Nagar (East), Chennai – 600102. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the 2nd Respondent in Order dated 29.04.2023 in GSTIN 33AJLPA4222A1Z4/2019-20 bearing Reference No.ZD330423149495D and the consequential rejection of appeal order dated 05.05.2025 in FORM GST APL-02 bearing Reference No.ZD330525018751L passed by the 1st Respondent and quash the same as illegal, arbitrary and in violation of principle of natural justice.

For Petitioner : M/s.C.Rekha Kumari

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

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

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondents, this writ petition is being disposed of at the time of admission.

3. The petitioner is before this Court against the impugned Assessment Order of the 2nd respondent dated 29.04.2023, after the petitioner's appeal against the said order filed on 04.09.2023 was rejected by the impugned Order dated 05.05.2025 by the 1st respondent.

4. It is noticed that at the time of filing of appeal on 04.09.2023 before the 1st respondent, the petitioner had pre-deposited 10% of the disputed tax confirmed by the impugned Assessment Order dated 29.04.2023. It is further noticed that almost 90% of the amount has already been recovered, after the impugned Order dated 05.05.2025 has been passed.

5. Since the impugned Order dated 29.04.2023 is an *ex parte* order, the case is remitted back to the 2nd respondent to pass a fresh order, subject to the petitioner depositing balance 90% of the disputed tax in cash 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. It is needless to state that the amount already recovered shall be adjusted.

6. Within such time, the petitioner shall also file a reply to the Show Cause Notice dated 21.03.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 29.04.2023 as an addendum to the Show Cause Notice dated 21.03.2023.

7. Subject to the petitioner complying with the above stipulations, the

2nd respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. It is needless to state that, before passing any such orders, the petitioner shall be heard.

8. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 90% 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 dated 29.04.2023.

10. In case the petitioner fails to comply with any of the stipulations, the respondents are 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. Accordingly, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

09.12.2025

raja

Neutral Citation : Yes / No

To

1. The Deputy Commissioner (CT),
   GST Appeals, Chennai - I,
   Greams Road, Chennai - 600006.

2. The Deputy State Tax Officer,
   Purasawalkam Assessment Circle,
   F/50, 3rd Floor, First Avenue,
   Anna Nagar (East), Chennai – 600102.

C.SARAVANAN, J.

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W.P.No.48104 of 2025

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