IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 48271 of 2025
and W.M.P. Nos.53938, 53939 & 53940 of 2025

Tvl. Jenith Network And Communication,
Rep. by Koilpillai Christobher, Proprietor,
No.64/1, New No.37/1, Kasi Estate,
Jafferkhanpet, Chennai 600083.

..Petitioner(s)

Vs

1. The Appellate Authority (GST)
   Office of the Commissioner of Commercial
   Taxes,
   Chennai district.

2. The Deputy State Tax officer (ST),
   Ekkatuthangal Assessment circle,
   Commercial Taxes and Reg. Department,
   (South Tower),
   Block No. 19 T.S. No. 2, III Floor,
   Government Farm Village,
   Nandanam, Chennai-35.

..Respondent(s)

PRAYER: 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 order dated 3.02.2025 pertinent to the assessment year (2021- 2022) in GSTIN number (33AIGPC2414E1Z3) which subsequently culminated in order passed in Appeal by the 1st respondent dated 11.08.2025 vide (ref. No. ZD330825103963C) and quash the same.

For Petitioner(s): Mr.Rajesh G

For Respondent(s): Mr.V.Prashanth Kiran,
Government Advocate

<u>O R D E R</u>

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

2.This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government for the Respondents.

3.The Petitioner is before this Court against the impugned order dated 03.02.2025 and order dated 11.08.2025 passed by the respective Respondents. It is noticed that by the 2nd mentioned order, the Petitioner's appeal has been rejected against the 1st mentioned order as the appeal was filed belatedly beyond the condonable period of limitation on 01.08.2025.

4.It is noticed that at the time of filing of the appeal on 01.08.2025 against the order dated 03.02.2025, the Petitioner has also pre-deposited 10% of the disputed tax.

5.Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 10% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

6.Following the consistent view taken under similar circumstances, the impugned order is quashed and the case is remitted back to the 2^{nd} Respondent to pass a fresh order on merits subject to the Petitioner depositing 15% of the disputed tax in cash from the Petitioner's Electronic Cash Register over and above 10% already deposited at the time of an appeal, within a period of thirty (30) days from the date of receipt of a copy of this order.

7.Within such time, the Petitioner shall also file a reply to the Notice in GST DRC-01 dated 06.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 03.02.2025 as an addendum to the Notice dated 06.11.2024.

8.Any amount already recovered/paid by the Petitioner towards the tax liability confirmed under the impugned order shall be adjusted towards the pre-deposit of 15% as ordered above, subject to verification.

9.In case the Petitioner complies with the above stipulations, the 2nd 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 reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10.It is made clear that bank attachment shall be lifted subject to the deposit of 15% of the disputed tax as ordered above and the Petitioner is not being in arrears of any other amount barring the amount demanded under the impugned Order.

11.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.

12.Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner.

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

17-12-2025

Neutral Citation: Yes/No
GSA

To

1. The Appellate Authority (GST),
   Office of the Commissioner of Commercial
   Taxes, Chennai district.

2. The Deputy State Tax officer (ST),
   Ekkatuthangal Assessment circle,
   Commercial Taxes and Reg. Department
   (South Tower), Block No. 19, T.S. No. 2, III
   Floor, Government Farm Village,
   Nandanam, Chennai 35.

C.SARAVANAN, J.

GSA

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