IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45843 of 2025
and
W.M.P.Nos.51095, 51096 and 51098 of 2025

Tvl.Jenith Network and Communication,
Rep by
Koilpillai Christobher
Proprietor. ... Petitioner

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 – 600 035. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the 2nd Respondent order dated 03.02.2025 pertinent to the assessment year (2020-2021) in GSTIN Number (33AIGPC2414E1Z3) which subsequently culminated in order passed in Appeal by the 1st Respondent dated 11.08.2025 vide (Ref.No.ZD330825103920M) and quash the same.

For Petitioner : Mr.G.Rajesh

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 stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the order dated 11.08.2025 passed by the 1st Respondent whereby the Petitioner's appeal against the impugned Assessment order dated 03.02.2025 in DRC – 07 for the tax period 2020 – 2021 passed by the 2nd Respondent was rejected on the ground of limitation.

4. It is noticed that the appeal was filed beyond the condonable period of limitation and therefore the 1st Respondent has dismissed the appeal vide impugned order dated 11.08.2025.

5. It is also noticed that impugned assessment order dated 03.02.2025 passed for the tax period 2020 – 2021 was preceded by a Show Cause Notice in GST DRC – 01 dated 07.10.2024 to which the Petitioner failed to reply and therefore the impugned Assessment Order was passed by the 2nd Respondent.

6. 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 25% 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.

7. Following the consistent view taken by this Court under similar circumstances, the impugned orders are quashed and the case is remitted back to the 2nd 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 pre-deposited at the time of filing of an appeal 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 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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

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

10. 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.

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.

02.12.2025

Neutral Citation: Yes / No
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To:

1.The Appellate Authority (GST),
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Ekkatuthangal Assessment Circle,
Commercial Taxes and Reg Department (South Tower),
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C.SARAVANAN, J.

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