



W.P.No.45806 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45806 of 2025

and

W.M.P.Nos.51036 and 51038 of 2025

Buddhi Architects,
Represented by its Partner.
Muthukumaran

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Ayanavaram Assessment Circle,
No.1 Greams Road, PAPJM Annex Building, 3rd Floor,
Chennai, Tamil Nadu – 600 006.

2.The Deputy Commissioner (ST)(FAC),
Central – II, Chennai Central Division,
No.1 Greams Road, PAPJM annex Building,
Chennai, Tamil Nadu – 600 006.

3.The Branch Manager,
ICICI Bank Limited,
Old No.664, New No.13,



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School Road, Anna Nagar West,
Chennai, Tamil Nadu – 600 101.

4.The Deputy Commissioner (Appeals),
Zone – IV, Chennai,
No.1, Greams Road, PAPJM Annex Building, 3rd Floor,
Chennai, Tamil Nadu – 600 006.

... 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 in GSTIN No.33AAQFB5501M1ZD on the files of the Respondent, quashing the impugned order dated 27.11.2024 with the reference No.ZD331124271133X for the FY 2023-24 and further direct the Respondent to pass orders afresh after giving an opportunity of hearing to the Petitioner.

For Petitioner : Mr.S.Danish UR Rahman

For Respondents : Mrs.P.Selvi
Government Advocate
for R1, R2 and R4
Mr.Antony
for R3

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for R1, R2



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and R4 and Mr.Antony, learned counsel takes notice for R3.

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2. In this Writ Petition, the Petitioner has challenged the impugned order dated 27.11.2024 passed for the tax period 2023-2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 13.04.2024 which was also replied back by the Petitioner. The order is a detailed order on merits. The Petitioner ought to have filed an appeal within the limitation prescribed or within the extended period of limitation prescribed under Section 107 of the respective GST enactments.

3. The explanation forthcoming from the Petitioner for approaching this Court at this belated pointed of time is that the Petitioner was unaware of the impugned order and it was uploaded in the web portal. The Petitioner became aware of the same only after recovery proceedings were initiated.

4. I have considered the submissions made by the learned counsel for



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the Petitioner and the learned Government Advocate for R1, R2 and R4 and learned counsel for R3.

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5. Considering the same and following the consistent view taken by this Court under similar circumstances, this Writ Petition is disposed of by giving liberty to the Petitioner to file an appeal before the Appellate Authority / Commercial Taxes (GST Appeals), Chennai – 106 subject to the Petitioner depositing 50% 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.

6. In case the Petitioner complies with the above stipulations, the Appellate Authority shall dispose of the appeal on merits without reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stands automatically vacated.



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7. In case the Petitioner fails to comply with any of the stipulations, the 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. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

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Neutral Citation: Yes/No
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To:

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C.SARAVANAN, J.

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