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W.P.No.45412 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45412 of 2025

and

W.M.P.No.50601 and 50602 of 2025

M/s.James Steev and Associates,
Represented by its Proprietor
James Maria Stephen.

... Petitioner

Vs.

1.The Deputy Commissioner (CT),
GST Appeal, Chennai – I.
Greams Road, Main Building, 2nd Floor,
Chennai – 600 006.

2.The Deputy Commercial Tax Officer (ST),
MMDA Colony Assessment Circle,
Egmore Taluk Office, 2nd Floor,
No.88 Mayor Ramanathan Salai,
Spurtank Road,
Chetput, Chennai – 600 031.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for



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issuance of a Writ of Certiorarified Mandamus, to call for records of the 1st Respondent in his proceedings in Reference No.ZD3305250395685 quash the order dated 07.05.2025 passed therein and further direct the first respondent to entertain the appeal filed by the Petitioner for the Financial Year 2019-20 on dispose of the same on merits.

For Petitioner : Mr.P.V.Sudakar

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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.



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3. The Petitioner is before this Court against the impugned order dated 07.05.2025 whereby the Petitioner's appeal against the order dated 30.08.2024 was rejected on the ground of limitation.

4. The impugned order reveals that the Petitioner had deposited 10% of the disputed tax. The Petitioner thereafter filed another appeal before the same Appellate Authority namely the 1st Respondent again on 24.06.2025 which has been rejected subsequently by an order dated 22.07.2025.

5. The aforesaid order reveals that the Petitioner had participated in the proceedings which culminated in an order dated 30.08.2024.

6. Considering the fact that the Petitioner had already deposited 20% of the disputed tax by filing two separate appeals dated 17.03.2025 and 24.06.2025.



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7. Following the consistent view taken by this Court under similar circumstances, this Writ Petition is disposed of by directing the 1st Respondent to dispose of the Petitioner's appeal that was filed on 17.03.2025 which has culminated in the impugned order dated 07.05.2025 subject to the Petitioner depositing another 30% of the disputed tax over and above 20% of the disputed tax which was already pre-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 (30) days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order 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 stand automatically vacated.



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9. It is made clear that bank attachment shall be lifted subject to the deposit of 30% of the disputed tax as ordered above and no other amount is in arrears 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 1st 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.

21.11.2025



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Neutral Citation: Yes/No

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C.SARAVANAN, J.

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