IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45801 of 2025
and
W.M.P.Nos.51029 and 51031 of 2025

M/s.Sree Boomeeshwar Traders,
Rep.by its Proprietor Radhakrishnan Thilagavathy,
1st Floor, H-19, Periyar Nagar,
Erode-638 009, Tamil Nadu. ... Petitioner

Vs.

The Deputy Commissioner (ST) (GST Appeal)
Integrated new commercial taxes building,
3rd Floor, S.F.No.400/1,7,8,46 Pudur B Village,
Erode – 638 002, Tamil Nadu. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the impugned order vide GST AP:278/2023, dated 13.10.2025 in GSTIN No:33ADAPT3993LIZ2 along with Consequential proceedings of summary of the demand after issue of order by the appellate authority, issued in FORM GST APPL-04 order no.ZD331025123228V dated 13.10.2025 for the tax period 2018-2019, to quash the same.

For Petitioner	:	Mr. Devanand.J.R
For Respondent	:	Mrs.K.Vasanthamala Government Advocate

ORDER

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

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 Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 13.10.2025 passed by the respondent, whereby the petitioner's appeal against the order dated 12.04.2023 passed for the tax period 2018-2019 has been rejected, and the penalty imposed on the petitioner has been confirmed.

4. It is seen that the petitioner has filed a statutory appeal under Section 112 of the respective GST enactments against the order dated 13.10.2025 before the GST Appellate Tribunal. However, till date, the GST Appellate Tribunal has not yet been fully constituted.

5. Considering the same, and balancing the interest of both parties viz., the Assessee and the Revenue, the impugned order dated 13.10.2025 is quashed and the case is remitted back to the Respondent with a direction to dispose of the petitioner's appeal on merits without reference to limitation, subject to the petitioner depositing 10% 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. Subject to the petitioner depositing the aforesaid amount, the respondent shall take up the appeal and dispose of on merits on its own turn without reference to limitation.

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

24.11.2025

av

Index : Yes/No
Neutral Citation : Yes/No

To:

The Deputy Commissioner (ST) (GST Appeal)
Integrated new commercial taxes building,
3rd Floor, S.F.No.400/1,7,8,46 Pudur B Village,
Erode – 638 002, Tamil Nadu.

C.SARAVANAN, J.

av

W.P.No.45801 of 2025 and
W.M.P.Nos.51029 and 51031 of 2025

24.11.2025

W.P.No.45801 of 2025

C.SARAVANAN,J.

Today, the case is listed under the caption 'for being mentioned' at the instance of the learned counsel for the petitioner.

2. The learned counsel for the petitioner submits that there is an error that in Paragraph No.4 of the order dated 24.11.2025 in as much as it records that the petitioner's appeal was rejected, whereas it is stated that the petitioner's appeal was disposed on merits.

3. Further, the learned counsel for the petitioner seeks for liberty to file an appeal before the GST Tribunal and stay of further proceedings pursuant to the impugned order until the GST Tribunal is constituted and appeal is filed against the impugned order.

4. Paragraph No.4 of the memo dated 06.01.2026 filed by the petitioner reads as follows:-

> " Hence, it is most humbly submitted, that the direction of remitting the matter back requires corrections, and the order may kindly be clarified by staying the matter till the GST Tribunal is constituted during the interregnum, in the case GST Tribunal is constitutued the Registry shall take steps to transmit the files of these Writ Petitions to the Tribunal."

5.The learned Government Advocate for the Respondent also confirms the same.

6. Recording the above submission and memo filed by the petitioner, Paragraph Nos.3, 4 and 5 of order dated 24.11.2025 shall be substituted as follows:-

> **"3. In this writ petition, the petitioner has challenged the impugned order dated 13.10.2025 passed by the Respondent, whereby the petitioner's appeal against the order dated 12.04.2023 passed for the tax period 2018-2019 has been disposed on merits and the penalty has been confirmed.**
>
> **4.The petitioner has a statutory remedy against the impugned order under Section 112 of the respective GST Enactments before the GST Tribunal. However, till date, the GST Tribunal has not been constituted though notified.**
>
> **5. Considering the same and balancing the interest of both parties viz., the Assessee and the Revenue, all further proceedings pursuant to the impugned order shall be kept in abeyance, subject to the petitioner depositing 10% of the disputed penalty 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."**

7. Accordingly, Paragraph Nos.6 and 7 of order dated 24.11.2025 shall stand deleted. Instead Paragraph No.6 of order dated 24.11.2025 shall be substitued as follows:-

> "6. Registry shall transfer the case files to the Tribunal, once the GST Tribunal is constituted."

8. In other aspects, the earlier order dated 24.11.2025 shall stand un-altered.

9. Registry is directed to issue fresh order copy to both the parties.

21.01.2026

nvi

C.SARAVANAN,J.,

nvi

W.P.No.45801 of 2025

21.01.2026