IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46928 of 2025
and
W.M.P.Nos.52411 and 52412 of 2025

Tvl.Super Steel India,
Represented by its Partner, Mr.Shyam Bhakarh
225, Ganeshan Street, Nageshwara Road,
Athipet, Chennai – 600 058. ... Petitioner

Vs.

The Assistant Commissioner (ST)
Ambattur Industrial Estate Assessment Circle,
Integrated Building for Commercial Taxes
Fanpet, Nandanam, Chennnai – 600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating Order No.ZD3302252567494 dated 25.02.2025 passed by the respondent and quash the same as per se illegal.

For Petitioner : Mr.S.Ravichandran
For Respondent : M/s.P.Selvi, Government Advocate

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O R D E R

The petitioner is before this Court against the impugned order dated 25.02.2025 wherein the demand proposed Show Cause Notice in DRC-1 dated 26.11.2024 has been partly confirmed against the petitioner.

3. This writ petiton has been filed only on account of the petitioner's failure to prefer an appeal before the Appellate Authority within the period of limitaiton.

4. The averments in the affidavit indicate that the petitioner became aware of the impugned order only upon the receipt of the recovery notice in Form DRC-13 dated 06.11.2025.

5. As such, there is no merit in entertaining this writ petition, particularly when the issues involved are disputed questions of fact, which are required to be adjudicated by the Appellate Authority. However, the Appellate Authority is not in a position to entertain the appeal in view of the limitation prescribed under Section 107 of the respective GST enactment.

6. However, considering the fact and following the consistent view taken by this Court under similar circumstances, liberty is granted to the petitioner to file an appeal before the Appellate Authority, subject to depositing 25% of the disputed tax in cash from the petitoiner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

7. In case the petitioner deposits 25% of the disputed tax as confirmed in the impugned order dated 25.02.2025, the Appellate Authority shall dispose of the appeal on merits without further refence to limitation.

8. In case the petitioner fails to comply with any of the stipulations, the respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed on merits today.

9.Needless to state before passing any final order, the petitioner shall be heard.

10. The Writ Petition stands disposed of with the above directions.

No costs. Connected Writ Miscellaneous Petitions are closed.

03.12.2025

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Neutral Citations: Yes/No

To:

The Assistant Commissioner (ST)
Ambattur Industrial Estate Assessment Circle,
Integrated Building for Commercial Taxes
Fanpet, Nandanam, Chennnai – 600 035.

C.SARAVANAN, J.

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