IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46764 & 46771 of 2025
and
WMP.Nos.52195, 52199, 52202 & 52203 of 2025

MS OSNAR CHEMICAL PVT LTD
GSTIN:33AAACO0830D2Z6
Rep by its Authorized Signatory Samir Degan
Having registered Office at 99-5,
High Places International Consulting Pvt Ltd
Nungambakkam High Road, Nungambakkam
Chennai 600034 ... Petitioner in both the cases

Vs.

1. Deputy Commissioner (ST)
GST Appeals, PAPJM Building,
2nd Floor, Greams Road, Chennai 600006

2.Assistant Commissioner (ST)
Valluvarkottam Assessment Circle,
No.1, PAPJM Annex Building, 6th floor
Greams Road, Chennai 600006 ... Respondents in both the cases

Prayer in W.P.No.46764/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the 1st Respondent relating to the impugned order in appeal bearing Ref.No.ZD331124247281U dated 26.11.2024, quash the same and consequently direct the 1st respondent to admit and hear the appeal filed by the petitioner on merits.

Prayer in W.P.No.46771/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the 1st Respondent relating to the impugned order in appeal bearing Ref.No.ZD331124247144U dated 26.11.2024, quash the same and consequently direct the 1st respondent to admit and hear the appeal filed by the petitioner on merits.

For Petitioner (in both the cases) : M/s.Hari Prashanth

For Respondents (in both the cases) : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran , learned Government Advocate, takes notice for the Respondent.

2. These Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. By this common Order, both the Writ Petitions have been disposed of. In these Writ Petitions, the petitioner has challenged the respective Orders both dated 26.11.2024 whereby petitioner's appeal against the Assessment Orders dated 30.04.2024 and 26.04.2024 have been rejected on the ground of limitation.

4. It is noticed that the Petitioner has already deposited 10% of the disputed tax confirmed vide respective Orders dated 30.04.2024 and 26.04.2024 on the date of filing the respective appeals before the Respondent.

5. It is also noticed that the respective Orders have been passed in the absence of the reply to the Show Cause Notice in DRC 01 that preceded the respective impugned Orders.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back 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. Therefore, to balance the interest of both parties, viz., the Assessee and the Revenue, these cases are remitted to the 2nd Respondent/Original Authority to re-do the exercise subject to the petitioner depositing 40% of the disputed tax each confirmed respective in Assessment Orders dated 30.04.2024 and 26.04.2024 over and above 10% of pre-deposit already made at the time of filing of the petition within a period of 30 days from the date of receipt of a copy of this Order.

8. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices dated 26.12.2023 and 26.02.2022 that preceded the respective assessment orders dated 30.04.2024 and 26.04.2024 together with requisite documents to substantiate the case by treating the respective Assessment Orders as an addendum to the respective Show Cause Notices dated 26.12.2023 and 26.02.2022.

9. In case the Petitioner complies with the above stipulations, the

2nd Respondent shall proceed to pass final orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/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.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 40% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the respective Assessment Orders.

11. 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 these Writ Petitions were dismissed *in limine* today.

12. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

13. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are

closed.

01.12.2025

Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
gv

To

1. Deputy Commissioner (ST)
GST Appeals, PAPJM Building,
2nd Floor, Greams Road, Chennai 600006

2.Assistant Commissioner (ST)
Valluvarkottam Assessment Circle,
No.1, PAPJM Annex Building, 6th floor
Greams Road, Chennai 600006

C.SARAVANAN, J.

gv

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