IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46225 of 2025
and
W.M.P.Nos.51551 & 51552 of 2025

Tvl.Santhi Sarees
Represented by its Sole Proprietor
Mr.Elangovan Mathialazhagan
No.116-117, Gandhi Road
Kancheepuram, Tamil Nadu 631 502. ... Petitioner

Vs.

1.Assistant Commissioner (ST)(FAC)
Kancheepuram Rural Assessment Circle
C T Building, First Floor, Collectorate Campus
Kancheepuram 631 501.

2.The Deputy Commissioner (ST) (GST)
GST-Appeals, Chennai -I
3rd Floor, Annexe Building
Greams Road, Chennai 600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to the order dated 01.09.2024 issued in Form GST DRC-07 bearing Reference No.ZD330924000015Z and to direct the Appellate Authority (Respondent 2) to condone the delay of 443 days in filing the appeal and to hear the dispute on merits.

For Petitioner : Mr.C.BOSCO

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 Respondent.

3. The petitioner is before this Court against the impugned order dated 01.09.2024 in DRC-07 for the tax period 2019-2020 passed under Section 73 of the respective GST enactments by the first respondent which preceded a Show Cause Notice in DRC-01 dated 13.05.2024 to which the Petitioner filed a reply on 12.06.2024 in DRC-06 along with annexures.

4. The petitioner ought to have filed an appeal against the impugned before the Appellate Authority within the time stipulated under Section 107 of the respective GST Enactments.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 25.11.2025.

6. The petitioner has now approached this Court against the impugned order purportedly on the ground that the petitioner was unaware of the impugned order and that the petitioner became aware of the same only after recovery proceedings were initiated.

7. However, facts on record indicate that petitioner filed an application for rectification of the impugned order on 28.11.2024 which came to be dismissed by the 1st respondent vide order dated 13.03.2025.

8. 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 10% 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.

9. Following the consistent view taken by this Court under similar circumstances, the case is disposed of by giving liberty to the petitioner to file an appeal against the impugned order before the second respondent subject to the petitioner depositing 50% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order.

10. In case, any amount has been deposited or recovered towards the tax liability against the impugned order over and above 50%, no further amount is required to be pre- deposited by the petitioner. Any amount already recovered shall be adjusted towards the aforesaid condition of pre-deposit of 50%, subject to verification by the respondent.

11. In case, such an appeal by the petitioner is filed within a period of thirty (30) days from the date of receipt of a copy of this order, the second respondent shall consider the same and dispose the appeal on merits, on its own turn, without further reference to limitation.

12. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final order 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.

13. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the impugned Order.

14. In case the Petitioner fails to comply with any of the stipulations, the Respondents 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.

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

05.12.2025

dna

To:

1.The Assistant Commissioner (ST)(FAC)
Kancheepuram Rural Assessment Circle
C T Building, First Floor, Collectorate Campus
Kancheepuram 631 501.

2.The Deputy Commissioner (ST) (GST)
GST-Appeals, Chennai -I
3rd Floor, Annexe Building
Greams Road, Chennai 600 006.

C.SARAVANAN, J.

dna

W.P.No.46225 of 2025
and
W.M.P.Nos.51551 & 51552 of 2025

05.12.2025