IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46383 of 2025
and
W.M.P.Nos.51726 and 51727 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, to call for the records pertaining to the order dated 27.04.2024 issued in Form GST DRC-07 bearing Reference No.ZD330424224807G and to direct the Appellate Authority (Respondent 2) to condone the delay of 570 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

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ORDER

The petitioner has approached this Court challenging the impugned order dated 27.04.2024. The petitioner was issued Notice DRC-01 dated 18.12.2023, pursuant to which the petitioner also appeared for a personal hearing and submitted a reply. Thereafter, the impugned order was passed.

2. However, the petitioner failed to file an appeal within the period of limitation under Section 107 of the respective GST enactments.

3. The learned counsel for the petitioner submits that the petitioner has discharged the 25% of disputed tax liability and seeks liberty to file an appeal on such reasonable terms as may be fixed by the Court.

4. Under similar circumstances, liberty have been granted to file an appeal subject to the 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.

5. Therefore, to balance the interests of both parties, viz., the assessee and the Revenue, the petitioner is permtited to file an appeal against the order dated 27.04.2024 before the 2nd respondent to pass a fresh order in appeal, subject to the petitioner depositing 50% of the disputed tax in cash from the petitioner's Electronic Cash Ledger within thirty (30) days from the date of receipt of a copy of this order.

6. Amounts which has already recovered from the petitioner shall be adjusted towards the pre-deposit of 50% of the disputed tax as ordered above. This will be however subject to verification by the 1st Respondent.

7. 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 from the date of such reply/pre-deposit without further reference to limitation. Subject to the petitioner's compliance with the above conditions, the attachment of the petitioner's bank account if any shall also stand automatically lifted. Provided that the petitioner is not in arrears of any amount for any other tax period and no appeal is pending against the above mentioned order as on date.

8. In case the petitioner fails to comply with any of the stipulations, the 1st 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 in limine today.

9. Needless to state, before passing any such order, the petitioner shlal be heard.

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

03.12.2025

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Neutral Citations: Yes/No

To:

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Kancheepuram Rural Assessment Circle,
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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.

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