IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.No.46781 of 2025
and
WMP.Nos.52213 & 52216 of 2025

TRIMEX INDUSTRIES PRIVATE LIMITED,
represented by its authorised representative Mr.Gopinath Prakash,
No.1, 4th Floor, Trimex Towers, CP
Ramasamy Road, Alwarpet, Chennai
Tamil Nadu 600 018. ...Petitioner

Vs.

1. Assistant Commissioner (ST),
Alwarpet Assessment Circle,
Integrated Registration and
Commercial Taxes Buildings,
2nd Floor, Room No.210, Nandanam,
Chennai 600 035

2. The Deputy Commissioner (CT),
GST Appeal-II, PAPJM Building,
2nd Floor, Greams Road,
Chennai 600 006. ...Respondents

Prayer : Writ Miscellaneous Petition is filed under Article of the 226 of the Constitution of India, praying for issuance of Writ of Certiorari to call for the records on the file of the first respondent in respect of the impugned order under section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 both dated 21.02.2025 and having Reference Number ZD330225221842R and along with its annexure in GSTIN: 33AABCT0212F1Z5 passed by the first respondent for FY 2020-21 and the acknowledgment in Form GST APL-02 dated 20.08.2025 having Reference Number ZD330825208979T issued by the Second Respondent under Rule 108 of Central Goods and Services Tax Rules, 2017/Tamil Nadu Goods and Services Tax Rules, 2017 for the FY 2020-21 and quash the same as illegal, contrary to the provisions of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017.

For Petitioner : Ms.V.Srinithi
Mr.N.V.Balaji
For Respondents : Mr.V.Prashanth Kiran,
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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 Respondents.

3. The Petitioner is before this Court against the impugned Assessment Order dated 21.02.2025 in Form GST DRC-07 passed for the tax period 2020-2021 by the 1st Respondent and impugned Appeal Rejection Order dated 20.08.2025 passed by the Appellate Authority/2nd Respondent, whereby the petitioner's appeal dated 07.08.2025 preferred against the impugned Assessment Order dated 21.02.2025 was rejected on the ground of limitation.

4. The aforesaid Appeal filed by the Petitioner on 07.08.2025 against the impugned Assessment Order was rejected on the ground that it was filed 48 days beyond the condonable period of limitation prescribed under Section 107 of the respective GST Enactments.

5. At this stage, the learned counsel for the Petitioner submits that the entire tax amount confirmed against the Petitioner by the impugned Assessment Order has been recovered from the Petitioner on 21.08.2025.

6. In this connection, reference was made to the extract of the petitioner's Electronic liability ledger, whereby an amount has been recovered towards the tax liability confirmed vide impugned order dated 21.02.2025.

7. Recording the same, the impugned Appeal rejection order dated 20.08.2025 passed by the 2nd respondent is quashed and the case is remitted back to the 2nd Respondent/ Appellate Authority to dispose of the appeal on merits on its own turn after hearing the Petitioner in accordance with law without further reference to limitation.

8. The attachment of the Petitioner's bank accounts if any shall stand lifted, if the Petitioner is not in arrears of any other tax amount barring the amount demanded under the impugned Assessment Order.

9. In case the Petitioner fails to comply with any of the stipulations, the Respondent 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.

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

01.12.2025

Neutral Citation: Yes/No
gv

To

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C.SARAVANAN.J
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