



WEB COPY



W.P.No.47068 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47068 of 2025
and
W.M.P.Nos.52608 & 52609 of 2025

Tvl.Sun Moon Trading Company
Rep.by Proprietor Rizwan Ali
11/3, KV Apartment, Chakkarapani Road
Chennai 600 032.

... Petitioner

Vs.

The State Tax Officer
Alandur Assessment Circle
Integrated Commercial Taxes & Registration Department
Nandanam, Chennai 600 035.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarif, calling for the records relating to the Respondent's Order dated 31.01.2025 bearing reference 33AGKPA5514B1Z5/2017-18 and to quash the same.



W.P.No.47068 of 2025

WEB COPY

For Petitioner : Mr.Vaani Sreekant Iyer

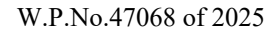
For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

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 31.01.2025. The impugned order is the contested order, as the petitioner had replied to the show cause notice in DRC-01 dated 02.08.2024. The petitioner has now approached this Court stating that for the same period, earlier proceedings were initiated in DRC-01 dated 17.02.2021, in respect of which the petitioner had suffered an adverse order on 25.08.2021 and that the petitioner is in appeal before the Appellate Authority, pursuant to the order dated 01.07.2021 in W.P.Nos.13595 to 13598 of 2021.



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 expired long before. The present Writ Petition has been filed only on 28.11.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms or to file an appeal 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.

7. Following the consistent view taken under similar circumstances and considering the fact that the petitioner has also filed an appeal for the same period against the order dated 25.08.2021, liberty is given to the



W.P.No.47068 of 2025

petitioner to file a statutory appeal against the impugned order dated 31.01.2025, subject to the petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case, the petitioner file such an appeal within such time the Appellate Authority shall entertain the appeal and dispose the same on merits without further reference to the limitation.

9. In case the Petitioner complies with the above stipulations, the Appellate Authority 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 without reference to limitation under Section 107 of the respective GST Enactments.

10. The bank account of the petitioner shall stand automatically vacated subject to the Petitioner complying with the above stipulations and as follows:

(i) the petitioner not being in arrears of any other amount of tax barring the amount demanded by the impugned order;



W.P.No.47068 of 2025

(ii) the petitioner having already deposited the amount required to be pre-deposited at the time of filing an appeal before the Appellate Authority pursuant to the order dated 01.07.2021 in W.P.Nos.13595 to 13598 of 2021.

11. 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.

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

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

05.12.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
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WEB COPY



W.P.No.47068 of 2025

C.SARAVANAN, J.

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To:

The State Tax Officer
Alandur Assessment Circle
Integrated Commercial Taxes & Registration Department
Nandanam, Chennai 600 035.

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and

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