IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46704 of 2025
and
W.M.P.Nos.52119 and 52120 of 2025

Tvl.Petite Kids,
(Represented by its Partner
Mrs.Thilagavathy)
2/1, C.P.Koil Street, Mylapore,
Chennai, Tamil Nadu – 600 004. ... Petitioner

Vs.

1.The Deputy State Tax Officer (ST),
Mandaveli Assessment Circle,
Room No.419, 4th Floor,
Integrated Commercial Taxes Building,
Nandanam, Chennai – 600 035.

2. The Deputy Commissioner (CT),
(GST Appeal), Chennai – II,
Commercial Taxes Building,
1, Greams Road, Chennai – 600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 1st respondent herein in his proceeding in FORM GST DRC-07 with Reference No.ZD331223086901J dated 13.12.2023 issued along with detailed order in GSTIN/33AAQFP9456K1ZH/2017-2018, dated 13.12.2023 for the tax period July 2017-March 2018 and the consequential Appeal Rejection order issued by the 2nd respondent in his FORM GST APL-02 with Reference No.ZD3301024176172T dated 24.10.2024 and quash the same.

For Petitioner : Mr.B.Syed Abdul Wakeel
For Respondents : M/s.P.Selvi, Government Advocate
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ORDER

In this writ petition, the petitioner has challenged the impugned Assessment Order dated 13.12.2023 and the consequential Appeal Rejection order dated 24.10.2024.

2. The impugned Assessment Order dated 13.12.2023 is an Ex-parte order, which was challenged by the petitioner before the 2nd Respondent / Appellate Authority, namely, the Deputy Commissioner (CT) on 26.06.2024. The said appeal was rejected by the impugned Appeal Rejection Order dated 24.10.2024. At the time of filing of the appeal dated 26.06.2024, the petitioner had already deposited 10% of the disputed tax.

3. Considering the fact that the appeal was filed beyond the period of limitation on 24.10.2024, and that the petitioner has approached this Court long after the impugned Assessment order dated 13.12.2023 as well as the Appeal rejection order dated 24.10.2024, and further considering that the impugned assessmetn order itself is an Ex parte order passed without obtaining a reply from the petitioner, the case is remitted back to the 1st Respondent subject to the petitioner depositing 90% of the disputed tax over and above the 10% of disputed tax deposited at the time of filing of an appeal dated 26.06.2024 in cash from the petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

4. In case the petitioner complies with the above stipulations, the first 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. Subject to the petitioner complying with the above stipulations, the attachment of the petitioner's bank account shall also stand automatically raised/vacated.

5. In case the petitioner fails to comply with any of the above stipulations, the first 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.

6. This Writ Petition stands 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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C.SARAVANAN, J.

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