IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47873 of 2025
and
W.M.P.Nos.53463 and 53466 of 2025

Tvl.AJ Power Center,
Rep by its Proprietor
V.Varadharajan ... Petitioner

Vs.

1.The Deputy Commissioner (CT),
Office of the GST Appeal – II,
PAPJM Building,
2nd Floor, Greams Road,
Chennai – 600 006.

2.The Commercial Tax Officer /
State Tax Officer,
Group VIII, Intelligence – II,
Office of the Joint Commissioner (ST), Intelligence – II,
No.1, PAPJM Annexe Building,
Greams Road,
Chennai – 600 006.

3.The State Tax Officer,
Group – XI, Intelligence – II,
No.1, PAPJM Buildings,
Greams Road, Thousand Lights,
Chennai – 06. ... 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 on the files of the first respondent herein in Form GST APL – 02 dated 16.09.2025 vide Reference No.ZD3309251824437, quash the same while directing the first respondent herein to re-dispose the appeal filed by the Petitioner on 05.09.2025 vide Form GST APL – 01 bearing ARN AD330925011085C on merits and in accordance with law.

For Petitioner	:	M/s.D.S.Vipula
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. In this Writ Petition, the Petitioner has challenged the Form GST APL – 02 dated 16.09.2025 passed by the 1st Respondent Appellate Authority.

4. By the impugned order, the Petitioner's appeal against the order dated 07.03.2025 passed by the 2nd Respondent dated 05.09.2025 has been rejected on the ground of limitation.

5. It is submitted that the Petitioner has already pre-deposited 10% of the disputed tax at the time of filing of an appeal on 05.09.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such 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.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing another 15% of the disputed tax in cash over and above 10% already deposited at the time of filing of an appeal on 05.09.2025 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 complies with the above stipulations, the 1st Respondent / Appellate Authority shall dispose the appeal on merits as expeditiously as possible, preferably, within a period of three (3) months of such 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.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 15% of the disputed tax as ordered above and the Petitioner is not in arrears of any amount barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

11. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

15.12.2025

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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