IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47485 of 2025
and
W.M.P.Nos.53014 and 53016 of 2025

Tvl.Sakthi Print Solutions,
Rep by its Proprietor,
E.Banumathi. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Royapettah Assessment Circle.

2.The Deputy Commissioner (CT),
GST Appeal Chennai – II, CT Main Building,
2nd Floor, Chennai – 6. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the Respondent No.2's Order dated 28.04.2025 with Ref.No.ZD330425203166T and quash the same.

For Petitioner : Mr.Raghunandhan Sriram

For Respondents : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, 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 appellate Order dated 28.04.2025 whereby, the appeal filed against the order dated 30.04.2024 was rejected on the ground of limitation.

4. The assessment order dated 30.04.2024 was preceded by a Show Cause Notice in GST DRC-01 dated 05.10.2023 to which the Petitioner had failed to file a reply and thus, suffered the assessment Order dated 30.04.2024.

5. In this background, the Petitioner attempted to have the same set aside by filing an appeal before the Appellate Authority on 24.10.2025,

however, the appeal was filed belatedly and therefore the same has been rejected by the impugned order dated 28.04.2025.

6. The learned counsel for the Petitioner submits that as such dismissal of the appeal filed by the Petitioner beyond the condonable period of limitation cannot be contended in this Writ Petition, as the Petitioner had not participated in the assessment proceedings before the Respondents.

7. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

8. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 1st Respondent to pass a fresh order on merits, subject to the Petitioner depositing 50% of the disputed tax in cash or 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.

9. In case the Petitioner complies with the above stipulations, the 1st 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 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount barring the amount demanded under the impugned Order.

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

15.12.2025

Neutral Citation: Yes / No
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To:

1.The Assistant Commissioner (ST),
Royapettah Assessment Circle.

2.The Deputy Commissioner (CT),
GST Appeal Chennai – II, CT Main Building,
2nd Floor, Chennai – 6.

C.SARAVANAN, J.

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