**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 10.12.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.47874 of 2025
and
W.M.P.Nos. 53469 and 53470 of 2025

Tvl.Natural Granites,
Rep. by its Proprietor Pawan Modi,
715/6, Natural Granites,
Pillaihkothur Village, TMG Kota Road,
Koneripalli Post, Hosur,
Krishnagiri 635 117 ... Petitioner

Vs.

The Deputy Commissioner (Appeals), Hosur
4th Floor Sapthagiri Sri Vari Mension,
Adjacent to Five Star Petrol Bunk, Gandhi Nagar,
SIPCOT Phase II, Kumadhepalli post,
Hosur 635 109 ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the Respondents order dated 25.11.2025 bearing no. AP/ GST/139 /2022, quash the same, and direct the Respondent to restore the Appeal filed by the petitioner and pass orders on the appeal on merits.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mrs.P.Selvi
Government Advocate

**ORDER**

Mrs.P.Selvi, 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. In this writ petition, the petitioner has challenged the order in appeal dated 25.11.2025 passed by the Respondent, whereby the petitioner's appeal against the ex-parte order in Form GST ASMT – 07 dated 20.01.2020 passed by the ssistant Commissioner (ST), Hosur (South) – II, Hosur has been rejected.

4. The petitioner filed an appeal against the aforesaid order dated 20.01.2020 passed by the Assistant Commissioner (ST), Hosur (South) – II, Hosur on 12.05.2022.

5. It is submitted by the learned counsel for the petitioner that the order dated 20.01.2020 was followed by a summary of the order in Form

GST DRC-07 on 20.02.2020 and therefore, the limitation for filing an appeal against the said order would have expired on 19.05.2020 and a further period of one month, as the condonable period of limitation would have expired only on 19.06.2020.

6. It is further submitted that in view of the COVID-19 pandemic, the Hon'ble Supreme Court vide order dated 10.01.2022 intervened and extended the period of limitation from 15.03.2020 to 28.02.2022 for computation of the period of limitation, not only under the provisions of the Arbitration and Conciliation Act, 1996 but also under Section 12A of the Commercial Courts Act, 2015, provisos (b) and (c) of Section 138 of the Negotiable Instruments Act, 1881 and other laws which prescribe the period of limitation for instituting proceedings.

7. Reference is made to Paragraph No.5 (iii) & (iv) of the order dated 10.01.2022 of the Hon’ble Supreme Court, in Suo Motu W.P. (C) No. 3 of 2020, which reads as under:-

> *"5. III. In cases where the limitation would have expired during the period between 15.03.2020 till 28.02.2022, notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 01.03.2022. In the event the actual balance period of*

*limitation remaining, with effect from 01.03.2022 is greater than 90 days, that longer period shall apply.*

*IV. It is further clarified that the period from 15.03.2020 till 28.02.2022 shall also stand excluded in computing the periods prescribed under Sections 23 (4) and 29A of the Arbitration and Conciliation Act, 1996, Section 12A of the Commercial Courts Act, 2015 and provisos (b) and (c) of Section 138 of the Negotiable Instruments Act, 1881 and any other laws, which prescribe period(s) of limitation for instituting proceedings, outer limits (within which the court or tribunal can condone delay) and termination of proceedings."*

8. The learned Government Advocate appearing for the respondent, on the other hand, would submit that the period for exclusion of limitation in terms of the above decision would not apply in the light of the decision of the Hon'ble Supreme Court in ***Sagufa Ahmed and others v. Upper Assam Plywood Products Private Limited and others*** dated 18.09.2020 *(Civil Appeal No.3007 – 3008 of 2020),* ***AIR Online 2020 SC 731***.

9. In the present case, the limitation period expired during the time when the petitioner was hindered from instituting an appeal under Section 107 of the respective GST Enactments due to the outbreak of the COVID-19 pandemic. Therefore, the decision of the Hon'ble Supreme Court in ***Sagufa Ahmed's case*** would not apply to the facts of the case.

10. The appeal ought to have been instituted in time in the light of

the above decision of the Hon'ble Supreme Court dated 10.01.2022. The appeal filed by the petitioner on 12.05.2022 was rejected only on 25.11.2025 by the impugned order. The petitioner is before this Court immediately thereafter by filing the present writ petition on 28.11.2025.

11. The order dated 20.01.2020, which was the subject matter of appeal before the respondent is an ex-parte order as the petitioner failed to file a reply to the Show Cause Notice dated 26.07.2019 issued to the petitioner.

12. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms 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.

13. Following the consistent view taken under similar circumstances, the case is remitted back to the original authority, namely, the Assistant Commissioner (ST), Hosur (South) – II, or any other competent officer authorized under the Act to pass a fresh orders on merits, subject to

the petitioner depositing 10% 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.

14. Within such time, the Petitioner shall also file a reply to the Notice dated 26.07.2019 together with requisite documents to substantiate the case by treating the Order dated 20.01.2020 as an addendum to the Notice dated 26.07.2019.

15. In case the Petitioner complies with the above stipulations, the original authority, namely, the Assistant Commissioner (ST), Hosur (South) – II or any other competent officer 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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

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

impugned Order.

17. In case the Petitioner fails to comply with any of the stipulations, the original authority, namely, the Assistant Commissioner (ST), Hosur (South) – II or any other competent officer 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.

18. Needless to state, before passing any such order, the competent officer shall give due notice to the Petitioner.

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

**10.12.2025**

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To:
1. The Deputy Commissioner (Appeals), Hosur
4th Floor Sapthagiri sri vari Mension,
Adjacent to Five Star petrol Bunk, Gandhi Nagar,
SIPCOT Phase II , Kumadhepalli post,
Hosur 635 109

2. The Assistant Commissioner (ST),
Hosur (South) – II, Hosur.

**C.SARAVANAN, J.**

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