IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos.49026, 49029, 49060, 49064 and 49067 of 2025
and
WMP Nos.54756, 54758, 54799, 54804 and 54806 of 2025

Tvl. Vedhanth Enterprises
Rep. by its proprietor, S.Karthick,
Venkatasubramaniya Swamy Nagar,
Plot No.55, S.F. No. 771,
Vazhudhalambedu, Kundrathur,
Chennai – 600 069.

..Petitioner in all W.Ps.

Vs.

1. The Deputy Commissioner (ST) GST APL-02,
PAPJM Building, 2nd Floor,
No.1, Greams Road,
Chennai 600 006.

2. The Deputy State Tax Officer-1,
Kundrathur Assessment Circle,
No.4/109, Bangalore High Way Road,
Varadarajapuram, Nazarethpet,
Chennai-600123.

..Respondents in all W.Ps.

PRAYER IN W.P.No.49026/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the First Respondent passed in proceedings in Form GST APL-02 /GSTIN/Temp ID/UIN 33BDWPK0502M3ZD dated 05.11.2024 quash the same, and direct the First Respondent to admit the appeal.

PRAYER IN W.P.No.49029/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the First Respondent passed in proceedings Form GST APL-02 /GSTIN/Temp ID/UIN 33BDWPK0502M3ZD dated 29.07.2025 quash the same, and direct the First Respondent to admit the appeal.

PRAYER IN W.P.No.49060/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the First Respondent passed in proceedings in Form GST APL-02 /GSTIN/Temp ID/UIN 33BDWPK0502M3ZD dated 22.10.2024 quash the same, and direct the First Respondent to admit the appeal.

PRAYER IN W.P.No.49064/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the First Respondent passed in proceedings in Form GST APL-02 /GSTIN/Temp ID/UIN 33BDWPK0502M3ZD dated 29.07.2025 quash the same, and direct the First Respondent to admit the appeal.

PRAYER IN W.P.No.49067/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the of the First Respondent passed in proceedings Form GST APL-02 /GSTIN/Temp ID/UIN 33BDWPK0502M3ZD dated 29.07.2025 quash the same, and direct the First Respondent to admit the appeal.

(In all W.Ps.)

For Petitioner(s):	Mr.R.Kumar
For Respondent(s):	Mrs.K.Vasanthamala Government Advocate

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents in all Writ Petitions.

2.By this common order, all these Writ Petitions are being disposed of at the stage of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3.In these Writ Petitions, the Petitioner has challenged the respective impugned orders as detailed below passed by the 1st Respondent:

W.P. Nos.	Assessment Years	DRC – 01	Assessment order passed by the 2nd Respondent in DRC-07	Date of expiry of limitation/ Date of condonable period of limitation	Date of filing of appeals	Impugned order in APL-02
(1)	(2)	(3)	(4)	(5)	(6)	(7)
49026 of 2025	2020-2021	24.02.2023	19.02.2024	18.05.2024/ 18.06.2024	21.09.2024	05.11.2024
49029 of 2025	2019-2020	27.02.2023	27.08.2024	26.11.2024/ 26.12.2024	21.01.2025	29.07.2025
49060 of 2025	2022-2023	10.11.2023	19.02.2024	18.05.2024/ 18.06.2024	21.09.2024	22.10.2024
49064 of 2025	2020-2021	07.05.2024	25.07.2024	24.10.2024/ 24.11.2024	21.01.2025	29.07.2025
49067 of 2025	2020-2021	29.05.2024	25.07.2024	24.10.2024/ 24.11.2024	21.01.2025	29.07.2025

4.These appeals were filed after expiry of the limitation prescribed under Section 107 of the respective GST enactment before the 1st Respondent. Under these circumstances, the Respondents have rejected the appeals on the ground of limitation.

5.Learned counsel for the Petitioner submits that at the time of filing the appeal on the dates mentioned above, the Petitioner has deposited 10% of the disputed tax. That apart, it is submitted that demand confirmed by orders dated 05.11.2024 and 22.10.2024 which are subject matter of W.P.Nos.49026 and 49060 of 2025 respectively, entire disputed tax has been recovered.

6.Learned Government Advocate for the Respondents is however unable to confirm the same.

7.Learned counsel for the Petitioner submits that the Petitioner is willing to deposit such amounts as may be ordered to be pre-deposited as a condition for quashing the order and remitting the cases back to the 1st Respondent for denovo re-consideration.

8.Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents, these Writ Petitions are disposed by remitting the cases back to the 1st Respondent to pass a fresh orders, subject to the Petitioner depositing 50% of the disputed tax against the demand confirmed vide respective orders in originals as mentioned above, 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.

9.In case any amount has been recovered or pre-deposited by the Petitioner for the respective assessment years, the Petitioner shall not be required to further deposit over and above the amounts already pre-deposited, particularly for the orders for the Assessment Years 2020-2021 and 2022-2023 impugned in W.P.Nos.49026 and 49060 of 2025.

10.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.

11.It is made clear that bank attachment shall be lifted subject to the deposit of 50% 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 Orders.

12.In case the Petitioner fails to comply with any of the stipulations, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

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

14.These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

16-12-2025

Neutral Citation: Yes/No (2/2)
GSA

To

1. The Deputy Commissioner (ST) GST APL- 02,
   2nd Floor,
   No.1 Greams Road,
   Chennai 600 006.

2. The Deputy State Tax Officer
   Kundrathur Assessment Circle,
   No.4/109, Bangalore High Way Road,
   Varadarajapuram, Nazarethpet,
   Chennai-600123.

C.SARAVANAN J.

GSA

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(2/2)