IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48587 of 2025
and
W.M.P.Nos.54249 and 54250 of 2025

M/s.Shri Pavithra Auto Product Private Limited,
Rep by its Authorizes Signatory
Dhanalakshmi Ashok Gumaar. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Thirumullaivoyal Assessment Circle,
Room No.115, 1st Floor,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003.

2.The Deputy Commissioner (ST),
GST Appeals – Chennai I,
Greams Road, Main Building,
2nd Floor, Chennai – 600 006. ... 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 of the impugned Appeal Rejection Order in Form GST APL – 02 Reference No.ZD3311250343791 dated 03.11.2025 passed by the 2nd Respondent and quash the same and direct the 2nd Respondent to restore the Appeal filed vide ARN AD330525089462Y and dispose of the same on merits, and provide an opportunity for the Petitioner for fresh hearing.

For Petitioner : Mr.J.Ashish
for M/s.Shiva Shankar

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, 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 Special Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 03.11.2025, whereby the Petitioner's appeal against the Rectification order dated 07.08.2024 has been rejected. The said appeal was filed by the Petitioner on 16.05.2025 after a delay of 37 days beyond the condonable period of limitation.

4. The learned counsel for the Petitioner submits that the Petitioner has already deposited 10% of the disputed tax on 16.05.2025.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondents 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.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing another 40% of the disputed tax in cash over and above 10% already deposited at the time of filing of an appeal 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.

7. In case the Petitioner complies with the above stipulations, the 2nd 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.

8. It is made clear that bank attachment shall be lifted subject to the deposit of 40% of the disputed tax as ordered above and the Petitioner is not being in arrears of any amount barring the amount demanded under the impugned Order.

9. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

10. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

11. 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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