IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM

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

W.P.No.49040 of 2025 and W.M.P.Nos.54776 and 54777 of 2025
and
W.P.No.49044 of 2025 and W.M.P.No.54780 of 2025

Tvl.Oceana Concepts,
(Represented by its Proprietor Mr.P.Rajesh)
No.3/4, Pillayar Kovil Street,
Jafferkhanpet, Chennai,
Tamil Nadu – 600 083. ... Petitioner in both cases

-Vs-

1.Assistant Commissioner (ST) (FAC),
Ekkatuthangal Assessment Circle,
Commercial Taxes and Reg.Dept.(South Tower),
Block No.19, T.S.No.2, III Floor,
Government Farm Village, Room No.305,
Nandanam, Chennai – 600 035.

2. The Deputy Commissioner (ST),
(GST Appeal), Chennai,
Commercial Taxes Building,
1, Greams Road, Chennai – 600 006. ….Respondents in both cases

Common Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Ceritorarified Mandamus, to call for the records on the files of the 2nd respondent herein in his FORM GST APL-02 vide Reference No.ZD3310241689856 dated 23.10.2024 and quash the same while directing the 2nd respondent herein to admit the appeal and re-dispose the appeal on merits filed by the petitioners in Form GST APL-01 dated 19.08.2024.

For Petitioner : Mr.B.Syed Abdul Wakeel in both cases

For Respondents : Mrs.K.Vasanthamala,
Government Advocate in both cases
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COMMON ORDER

By this common order, both these writ petitions are being disposed of.

2. In W.P.No.49040 of 2025, the petitioner is before this Court against the impugned order dated 26.12.2023 in Form GST DRC07 passed for the tax period 2017-2018 by the 1st Respondent which was preceded by a Show Cause Notice in Form DRC-01 dated 30.09.2023, to which the petitioner failed to respond and thus suffered the impugned order dated 26.12.2023.

3. Aggrieved by the impugned assessment order, the petitioner filed an appeal before the Appellate Authority / the second respondent on 19.08.2024. The said appeal was rejected by the order dated 23.10.2024 on the ground of limitation.

4. In W.P.No.49044 of 2025, the petitioner is before this Court challenging the order dated 23.10.2024, passed by the second respondent/Appellate Authority, whereby the petitioner's appeal against the impugned order dated 26.12.2023 was rejected.

5. The learned counsel for the petitioner submits that the petitioner had undergone a bypass surgery and is no longer actively engaged in the business and therefore failed to participate in the assessment proceedings.

6. In support of this submission, the learned counsel produced a Discharge Summary issued by Apollo Hospital dated 08.11.2021. The same has also been stated by the petitioner in the affidavit filed in support of the writ petition.

7. Considering the overall circumstances, the impugned orders are quashed and the matter is remitted back to the first respondent to pass a fresh order on merits, subject to the petitioner depositing an additional 40% of the disputed tax over and above the 10% already deposited at the time of filing an appeal within a period of eight (8) weeks from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 26.12.2023 as an addendum to the Show Cause Notice.

9**.** In case the petitioner complies with the above stipulations, the first 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 from the date of such reply/pre-deposit. Subject to such compliance, the attachment of the petitioner's bank account shall stand automatically raised/vacated.

10. 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 in arrears of any amount barring the amount demanded under the impugned Order.

11. In case the petitioner fails to comply with any of the above stipulations, the first respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed in limine today.

12.Needless to state, before passing any such order, the first Respondent shall give due notice to the Petitioner.

13. Accordingly, this writ petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

15.12.2025

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Neutral Citation : Yes/No

To

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C.SARAVANAN, J.

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