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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.49587 and 49590 of 2025
and
W.M.P.Nos.55428, 55429 and 55430 of 2025

Tvl.North Madras Cooperative Wholesale Stores Ltd,
(Represented by its Sub-Registrar)
Anandha Krishnan. ... Petitioner in both W.Ps.

Vs.

1.The Assistant Commissioner (ST),
Washermenpet Assessment Circle,
Integrated Commercial Taxes Office Complex,
Room No.206, No.1275/3, Bridge Road,
Vepery, Chennai – 600 003.

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

Prayer in W.P.No.49587 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 1st Respondent herein in his Form GST DRC – 07 with Reference No.ZD330424132760R dated 17.04.2024 along with detailed order in GSTIN:33AAAAN0070C1ZE/2018-19 dated 17.04.2024 for the tax period Apr 2018 – Mar 2019 and quash the same.

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Prayer in W.P.No.49590 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 2nd Respondent herein in his Form GST APL – 04 vide Order No.ZD331025318698B dated 28.10.2025 and quash the same while directing the 2nd Respondent herein to admit the appeal and re-dispose the appeal on merits filed by the Petitioner in Form GST aPL – 01 dated 24.08.2024.

For Petitioner (in both W.Ps)	:	Mr.B.Syed Abdul Wakeel
For Respondents (in both W.Ps)	:	Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

2. These Writ Petitions are 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 W.P.No.49587 of 2025, the Petitioner has challenged the impugned Order dated 17.04.2024, whereby, the demand proposed in Show

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Cause Notice in GST DRC – 01 dated 26.12.2023 has been confirmed. The impugned order has been passed as the Petitioner failed to respond to the Show Cause Notice and the personal hearing notice.

4. The Petitioner had also filed an appeal before the 2nd Respondent belatedly on 24.08.2024. Thus, the appeal has been rejected by the 2nd Respondent on the ground of limitation.

5. It is noticed that the Petitioner has already pre-deposited 10% of the disputed tax at the time of filing of an appeal before the 2nd Respondent on 24.08.2024.

6. Although the appeal has been filed, it was filed slightly beyond the condonable period of limitation.

7. 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 40% 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.

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8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 17.04.2024 as an addendum to the Show Cause Notice dated 26.12.2023.

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 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.

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 that the Petitioner is not in arrears of any other amount barring the amount demanded and confirmed vide impugned Order.

11. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent is at liberty to proceed against the Petitioner to recover the

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

19.12.2025

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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