IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48994 of 2025
and
W.M.P.Nos.54722 and 54724 of 2025

M/s.Cressida International Pvt Ltd,
Represented by its Director,
Mr.P.Sakthivel, (M/A 45 yrs)
No.40, Flat F-2,
Vivekananda Nagar, Murugan Koil Street,
Kolathur,
Chennai – 600 099. ... Petitioner

Vs.

1. The Assistant Commissioner (ST) (FAC),
Surapattu Assessment Circle,
Integrated Commercial Taxes Building,
Wall Tax Road,
Chennai.
2. The Deputy Commissioner (CT),
Appellate Authority,
Chennai. ... Respondents

Prayer: 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 file of the Respondent and to quash the impugned assessment order dated 21.08.2024 bearing GSTIN no.33AAFCC4685B1ZX/2019-20 passed by the 1st Respondent and its Consequential order of rejection of appeal dated 11.11.2025 bearing reference no.33AAFCC4685B1ZX passed by the 2nd respondent as arbitrary.

For Petitioner	:	Mr.J.Ashish
For Respondent	:	Mrs.C.Harsharaj, Special Government Pleader

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ORDER

Heard the learned counsel for the petitioner and the learned counsel for the respondent.

2. In this writ petition, the petitioner has challenged the assessment order dated 21.08.2024 passed by 1st Respondent for the tax period 2019-2020. By the impugned order, the proposal contained in the Show Cause Notice in Form DRC-01 dated 17.05.2025 was confirmed, against the petitioner to which the petitioner replied in DRC-06 on 05.06.2024.

3. The petitioner filed an appeal against the impugned order dated 21.08.2024 before the Appellate Authority on 04.11.2025. The Appellate Authority rejected the said appeal vide impugned order dated 11.11.2025 on the ground of delay in filing the appeal.

4. The appeal filed on 04.11.2025 was admittedly beyond the condonable period of limitation, and therefore, the impugned order dated 11.11.2025 of the second respondent-Appellate Authority does not merit interference.

5. However, a perusal of the impugned assessment order indicates that the petitioner had furnished a certificate in terms of Circular No.183/15/2022-GST dated 27.12.2022, which grants liberty to persons such as the petitioner to file a certificate from the supplier to the effect that the tax had been paid by the supplier and the goods had been suupplied to the petitioner.

6. The demand confirmed under the impugned order pertains to the tax period 2019-2020, whereas the GST registration of the petitioner's supplier PTMS Cargo was cancelled only on 01.03.2023 with effect from 01.01.2019. Insofar as the cancellation of GST registration of PTMS Cargo is concerned, the relevant certificate had been furnished by the petitioners, but the same has not been considered by the respondent while passing the impugned order.

7. Considering the above, the impugned orders are quashed and the matter is remitted back to the 1st respondent to redo the exercise and pass appropriate orders 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 by the petitioner, the attachment of the petitioner's bank account shall stand automatically lifted/vacated.

8. This writ petition stands disposed of with the above observations. No costs. Connected writ miscellaneous petitions are closed.

18.12.2025

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Neutral Citations: Yes/No

To:

1. The Assistant Commissioner (ST) (FAC),
   Surapattu Assessment Circle,
   Integrated Commercial Taxes Building,
   Wall Tax Road,
   Chennai.
2. The Deputy Commissioner (CT),
   Appellate Authority,
   Chennai.

C.SARAVANAN, J.

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