IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM

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

W.P.No.49069 of 2025
and
W.M.P.Nos.54809 and 54811 of 2025

M/s.Alpha Radios,
Rep.by its Partner Ritesh Mehta
C/o DTDC 3PL and Fulfilment Ltd
No.61/3A, Kaveri Nagar, Vellapanchavadi,
Chennai-600 077. ... Petitioner

-Vs-

1.Deputy Commissioner (CT)
GST Appeals (State)
Integrated New Commercial Taxes Building,
Greams Road, Chennai-600 038.

2. Depty State Tax Officer,
Vanangaram Assessment Circle,
Integrated GST Building, No.4/109,
Chennai-Bangalore Highways,
Nazrathpet, Poonamallee,
Tamil Nadu – 600 123. ...Respondents

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Ceritorari, to call for the records of the 1st respondent in the Impugned Order passed vide APL 02 Ref.No.ZD330425167281K dated 23.04.2025 and quash the same and direct the 1st respondent to restore the appeal filed by the petitioner on 02.12.2024 by excluding the time period spent in rectification proceedings.

For Petitioner : Mr.Jitendra Kumar

For Respondents : Mrs.P.Selvi,
Government Advocate

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O R D E R

In this writ petition, the petitioner has challenged the impugned order dated 23.04.2025 passed by the office of the first respondent, whereby the petitioner's appeal against the order dated 15.04.2024 passed by the office of the second respondent, was rejected.

2. It is noticed that the petitioner had filed an application for rectification of the order dated 15.04.2024 before the second respondent on 13.07.2024, which came to be rejected on 02.12.2024. On the same date, the petitioner filed the appeal.

3. Since the order dated 15.04.2024 is a contested matter, and following the consistent view taken under similar circumstances, the case is remitted back to the first respondent to pass a fresh order on merits, subject to the petitioner depositing 40% of the disputed tax over and above the 10% of the disputed tax already deposited at the time of filing the appeal on 02.12.2024.

4. In case the petitioner comply with the above stipulations, the first respondent shall decide the matter on merits without further reference to limitation.

5. Needless to state, before passing any such order, the petitioner shall be heard.

6.Accordingly, the writ petition is disposed of. No costs. Connected Writ Miscellaneous Petitions are closed.

15.12.2025

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Neutral Citation : Yes/No
To
1.Deputy Commissioner (CT)
GST Appeals (State)
Integrated New Commercial Taxes Building,
Greams Road, Chennai-600 038.

2. Depty State Tax Officer,
Vanangaram Assessment Circle,
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C.SARAVANAN, J.

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