IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.49429, 49436 and 49440 of 2025
and
W.M.P.Nos.55226, 55227, 55229, 55230, 55233 and 55234 of 2025

Tvl.Sri Murugan Engineering Company
Rep by its Proprietor
S.Vinothkumar. ... Petitioner in all W.Ps.

Vs.

1.The State Tax Officer,
Group II, Intelligence II
Office of the Joint Commissioner (ST), Intelligence II,
No.1 PAPJM Buildings Greams Road Thousand Lights
Chennai – 600 006.

2.The Deputy Commissioner (ST),
GST Appeals, Chennai II,
No.1, PAPJM Buildings (Annex),
Third Floor, Greams Road,
Chennai – 600 006. ... Respondents in all W.Ps.

Prayer in W.P.No.49429 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the Order in GST APL – 02 dated 25.08.2025 bearing Reference No.ZD3308252928032 issued by the 2nd Respondent, to quash the same and direct the 2nd Respondent to restore the appeal filed by the Petitioner and pass orders on the Appeal on merits.

Prayer in W.P.No.49436 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the Order in GST APL – 02 issued by the 2nd Respondent dated 25.08.2025 bearing Reference No.ZD330825292872X, to quash the same and further direct the 2nd Respondent to restore the appeal filed by the Petitioner and pass orders on the Appeal on merits.

Prayer in W.P.No.49440 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the Order in GST APL – 02 dated 25.08.2025 bearing Reference No.ZD330825292737T issued by the 2nd Respondent, to quash the same and further direct the 2nd Respondent to restore the appeal filed by the Petitioner and pass orders on the Appeal on merits.

For Petitioner (in all W.Ps)	:	Mr.Adithya Reddy
For Respondents (in all W.Ps)	:	Ms.Amirtha Poonkodi Dinakaran Government Advocate

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

2. By this common order, both 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 these Writ Petitions, the Petitioner has challenged the respective Orders all dated 25.08.2025 of the 2nd Respondent / Appellate Authority, whereby the Petitioner's appeal against orders dated 14.12.2024 and 17.12.2024 in Form GST DRC – 07 passed for the tax period 2020 – 2021, 2021 – 2022 and 2022 – 2023 respectively.

4. The aforesaid assessment orders in GST DRC – 07 were preceded by respective Show Cause Notices in GST DRC-01 all dated 21.02.2024 to which the Petitioner filed its reply in Form GST DRC – 06 to the respective Show Cause Notices.

5. The statutory appeals against the orders dated 14.12.2024 and 17.12.2024 in DRC – 07 under Section 107 of the respective GST enactments were filed beyond the condonable period of limitation prescribed by the Petitioner and thus suffered the impugned orders.

6. The learned counsel for the Petitioner submits that the Petitioner may be granted an opportunity to adjudicate the case on merits before the Appellate Authority and agrees to deposit further amount of disputed tax.

7. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

8. Following the consistent view taken by this Court under similar circumstances, these Writ Petitions filed by the Petitioner are disposed of by restoring the appeals on the file of the 2nd Respondent, subject to the Petitioner depositing 40% of the disputed tax in cash confirmed by each of the orders in DRC – 07 passed for the respective tax periods from the Petitioner's Electronic Cash Register over and above the 10% already pre-deposited at the time of filing of appeals within a period of thirty (30) days from the date of receipt of a copy of this order.

9. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final order on merits on its own turn without further reference to limitation. Subject to the Petitioner complying

with the above stipulations, the attachment of the bank account of the Petitioner if any shall also stand automatically vacated.

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

11. In case the Petitioner fails to comply with any of the stipulations, the concerned Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions was dismissed *in limine* today.

12. Needless to state, before passing any such order, the 2nd 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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