IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49420 of 2025
and
W.M.P.Nos.55217 and 55218 of 2025

M/s.Jai and Jai Motors,
Rep by its Proprietor-Muthuram Vengatasami,
S No.74/1A, Vadalur to Kurinjipadi Main Road,
Vadalur, Cuddalore,
Tamil Nadu – 607 303. ... Petitioner

Vs.

1.The State Tax Officer (Intelligence),
Data Analytics Unit,
Office of the Commercial Tax Officer,
Station:No.1, Vallalar Nagar,
Cuddalore-607 001.

2. The State Tax Officer (Inspection III),
Office of the Joint Commissioner (ST), (Intelligence)
Station:No.1, Vallalar Nagar, Manjakuppam,
Cuddalore – 607 001.

3. The Appellate Deputy Commissioner (ST) (GST),
Vellore camp office, No.4, Fort Round Road,
Bharathiyar Salai,
Vellore. ... 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 relating to the impugned proceedings passed by the 1st Respondent in the order vide GSTIN

33APOPM3392N1Z9/2019-20 dated 20.12.2024 passed under Section 74 of the act along with the consequential summary order in FORM GST DRC 07 vide ref no.ZD331224176705E dated 20.12.2024 along with consequential rejection order vide ref no.33APOPM3392N1Z9/2019-20 dated 25.03.2025 along with consequential order of rejection of application for rectification vide ref no.ZD330325190241R dated 24.03.2025 issued by 2nd respondent along with consequential proceeding of acknowledgment for submission of appeal in FORM GST APL 02 vide ref no.ZD330525187283A dated 19.05.2025 issued by 3rd respondent for the FY 2019-20 to quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondents : Mr.V.Prashanth Kiran,
Government Advocate

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<u>O R D E R</u>

In this Writ Petition, the petitioner has challenged the impugned Assessment order dated 20.12.2024 passed by the first respondent under Section 74 of the respective GST enactment. The petitioner has also challenged the impugned rectification order dated 24.03.2025, whereby the second respondent rejected the application for rectification of the impugned Assessment Order dated 20.12.2025 filed on 18.01.2025 under Section 161 of the respective GST enactment and the Appeal Rejection order dated 19.05.2025 passed by the third respondent on the ground of delay in filing appeal.

2. The appeal was filed on 30.04.2025, beyond the period of ten days after the expiry of the condonable period of limitation prescribed under Section 107 of the respective GST enactment. Thus, there is a delay of 40 days in filing the appeal before the third respondent.

3. The petitioner has already deposited 10% of the disputed tax as confirmed vide the impugned order dated 20.12.2024 passed by the first respondent at the time of filing an appeal before the 3rd Respondent.

4. The learned counsel for the petitioner submits that the petitioner may be given an opportunity to work out the remedy before the Appellate Authority on such tems as this Court may deem fit by following the consistent view taken under similar circumstances.

5. The learned counsel for the respondent submits that there is a huge delay not only in filing the appeal before the third respondent on 30.04.2025, but also in approaching this Court after the third respondent rejected the appeal on 19.05.2025, as the present writ petition was filed only on 15.06.2025.

6. Considering the submissions made by the learned counsel for the petitioner and the learned counsel for the respondents, and following the consistent view taken under similar circumstances, the impugned order dated 19.05.2025 passed by the third respondent alone is quashed, and the appeal is restored to the file of the third respondent to pass a fresh order on merits, subject to the petitioner depositing 15% of the disputed tax, over and above the 10% already deposited at the time of filing the appeal on 30.04.2025, in Cash or from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

7. In case the petitioner complies with the above stipulations, the third respondent shall dispose of the appeal on merits without further reference to limitation. Needless to state, the petitioner shall be afforded an opportunity of hearing before final orders are passed by the third respondent.

8**.** This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

17.12.2025

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Neutral Citations: Yes/No

To:

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C.SARAVANAN, J.

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