IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 19-12-2025**

CORAM

**THE HONOURABLE MR JUSTICE C. SARAVANAN**

**WP No. 49710 of 2025**
**& WMP Nos.55568 of 2025**

1. Tvl Radiant Engineering,
Represented by its Sole Proprietor, Mr. Natarajan,
Plot No.1b,
Iswarya Nagar, Ayanambakkam,
Ambattur, Chennai-600 095

Petitioner(s)

Vs

1. Deputy Commissioner (CT),
GST Appeal Chennai-1, Greams Road,
Main Building, 2nd Floor, Chennai-6

2.The State Tax Officer (ST)
Saligramam Assessment Circle,
No.15 &16, 100 Feet Road,
Malligai Avenue, Chennai-600 099

Respondent(s)

**PRAYER**

This writ petition has been filed seeking for issuance of a Certiorarified Mandamus, to call for the records of the impugned order dated 23.07.2025 issued by the 1st respondent vide reference no.ZD330725248019B in FORM APL-02, in respect of appeal filed by the petitioner vide ARN AD330425015420Q in GSTIN 33ACSPN2467N1ZX for the tax period 2018-2019 and quash the same and direct the 1st respondent herein to consider the above Appeal filed by the petitioner.

For Petitioner(s): Mr.Lakshmi Narayanan. S

For Respondent: Ms.K.Vasanthamala, GA

**ORDER**

In this writ petition, the petitioner has challenged the impugned order dated 23.07.2025 passed by the first respondent, whereby, the petitioner's appeal dated 03.04.2025 against the order dated 01.04.2024 has been rejected on the ground of limitation.

2.The facts on record reveals that after the order dated 01.04.2024 was passed, the petitioner had filed an application for rectification of the aforesaid order dated 01.04.2024, which came to be rejected on 09.12.2024 and thereafter, the petitioner filed an appeal on 03.04.2025.

3. On perusal of the records filed before this Court also indicates that the petitioner had failed to respond to the notice in DRC-01 dated 08.06.2023 issued for the tax period 2018-19 and therefore, an assessment order came to be passed on 01.04.2024.

4.Following the consistent view taken under similar circumstances, the present case is also remitted back to the second respondent to redo the exercise and pass a fresh order *de nova* subject to the petitioner depositing 50% of disputed tax in cash from the petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

5. The petitioner shall file a reply simultaneously to the Show Cause Notice in GST DRC-01 dated 08.06.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 23.07.2025 as an addendum to the Show Cause Notice dated 08.06.2023 within a period of thirty (30) days from the date of receipt of a copy of this order.

6. In case the petitioner complies with the above stipulated conditions, the second respondent shall proceed to pass a final order *de novo* on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter. Subject to the petitioner complying with the above stipulated conditions, the attachment of the bank account of the petitioner shall also stand automatically vacated.

7. In case the petitioner fails to comply with any of the conditions stipulated above, the second respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

8. Needless to state, before passing any such order, the second respondent shall give due notice to the petitioner.

9. It is made clear that the petitioner shall co-operate with the second respondent in the *de novo* proceedings.

10. In view of the above, all further recovery proceedings shall be kept in abeyance subject to the petitioner complying with the above stipulated conditions.

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

**19-12-2025**

dn

Index:Yes/No
Neutral Citation:Yes/No

To

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**C.SARAVANAN, J.**
**dn**

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