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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.12.2025

CORAM:

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

W.P.No.49953 of 2025
and
W.M.P.Nos.55848 and 55852 of 2025

Sri Venkateswara Engineering,
Represnted by its Partner,
Saranaraj,
No.7/3, 7/4A, Eranthangal,
Tiruvalam Post,
Katpadi,
Vellore 632 519. ... Petitioner

-Vs-

1. Deputy State Tax Officer,
Vellore (North) Assessment Circle,
Commercial Taxes Building,
No.4, Fort Round Road,
Bharathiyar Salai,
Vellore – 632 001.

2. The Deputy Commissioner (ST),
GST Appeal,
Commercial Taxes Building,
No.4, Bharathiyar Salai,
Fort Round Road,
Vellore 632 004. ... Respondents

Prayer : Writ Petition filed under Article 226 of Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records of impugned order under Section 74 dated 10.03.2025 having reference number ZD330325051721R dated 10.03.2025 passed by the first Respondent for the

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financial year 2020-21 and the impugned order in Form GST APL-02 dated 10.12.2025 having reference number ZD331225152082W passed by the Second Respondent and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice and consequently direct the second respondent to condone the delay in filing the appeal and thereby directing to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner : Mr.T.Suresh
For Respondent : Ms.Amirtha Poonkodi Dinakaran
Additional Government Pleader

ORDER

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

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents.

3. The petitioner is before this court against the impugned Assessment Order dated 10.03.2025 and order in Appeal dated 10.12.2025. By the impugned Assessment order dated 10.03.2025, demand proposed in DRC 01 dated 15.03.2024 has been confirmed.

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4. It is noticed that the impugned Assessment Order dated 10.03.2025 is a contested order, inasmuch as the petitioner had participated in the adjudication proceedings before the 1st Respondent by filing a reply to the Show Cause Notice. However, the Petitioner failed to file any supporting documents to substantiate the defence raised in the reply.

5. By the order in Appeal dated 10.12.2025, the petitioner's Appeal against the impugned Assessment order was rejected on the ground of limitation as the Appeal was filed only on 20.11.2025. It indicates that there is an enormous delay in filing the appeal.

6. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to the petitioner depositing another 15% of disputed tax over and above 10% of disputed tax already pre-deposited at the time of filing of an Appeal, in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

7. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final order on merits without further

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reference to limitation Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

8. It is made clear that bank attachment shall be lifted subject to the deposit of 15% of disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

9. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

10. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

19.12.2025

Neutral Citation: Yes/No
gv

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To

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   Bharathiyar Salai,
   Vellore – 632 001.

2. The Deputy Commissioner (ST),
   GST Appeal,
   Commercial Taxes Building,
   No.4, Bharathiyar Salai,
   Fort Round Road,
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C.SARAVANAN. J,

gv

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