



WEB COPY



W.P.No.49947 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.12.2025

CORAM:

THE HONOURABLE MR. JUSTICE C.SARAVANAN

W.P.No.49947 of 2025
and
W.M.P.Nos.55836 and 55838 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-607303.

... Petitioner

-Vs-

1. The State Tax Officer (Intelligence),
Data Analytics Unit,
Office of the Commercial Tax Officer,
Station:No.1, Vallalar Nagar,
Cuddalore – 607001.
2. The State Tax Officer (Inspection III),
Office of the Joint Commissioner ST, (Intelligence),
Station No.1, Vallalar Nagar,
Manjakuppam,
Cuddalore-607001.
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 Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the



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impugned proceedings passed by the first respondent in the order vide GSTIN 33AOPM3392N1Z9 / 2020-21 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.ZD331224176482I dated 20.12.2024 along with consequential rejection order vide ref no.33AOPM3392N1Z9/2020-21 dated 25.03.2025 along with consequential order of rejection of application for rectification vide ref No.ZD330325204967C dated 25.03.2025 passed by second respondent along with consequential proceeding of acknowledgment for submission of appeal in FORM GST APL 02 vide ref no.ZD330525186874Y dated 19.05.2025 issued by third Respondent for the FY 2020-21 to quash the same.

For Petitioner : Mr.J.R.Devanand
For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate 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 Government Advocate for the Respondents.

3. The petitioner is before this Court against the impugned order dated 20.12.2024 in Form GST DRC-07 passed for the tax period 2020-2021 and the



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order dated 25.03.2025, whereby the petitioner's application for rectification of impugned order dated 20.12.2024 was rejected.

4. The petitioner has filed this Writ Petition after the petitioner's appeal against the impugned order dated 20.12.2024 was rejected vide impugned order dated 19.05.2025 on the ground of limitation by the 3rd Respondent.

5. The said Appeal was filed on 30.04.2025. There is only a marginal delay in filing the Appeal within the condonable period of limitation. At the time of filing the Appeal on 30.04.2025, the petitioner has made a pre-deposit of Rs.36,980/- being 10% of the disputed tax.

6. Considering the same, the impugned order dated 19.05.2025 is quashed and the case is remitted back to the 3rd Respondent/Appellate Authority to pass a fresh order on merits subject to the Petitioner depositing another 40% of the disputed tax, within a period of 30 days from the date of receipt of a copy of this order.

7. In case the petitioner pre-deposits the aforesaid amount within such time, the 3rd Respondent shall consider the Appeal and dispose of the same on



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merits without further reference to limitation on its own turn after hearing the petitioner.

8. This Writ Petition is disposed of with the above observations. No costs.

Connected Miscellaneous Petitions are closed.

19.12.2025

Neutral Citation: Yes/No

gv



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C.SARAVANAN. J,

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