



W.P.(MD)No.9817 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9817 of 2025

and

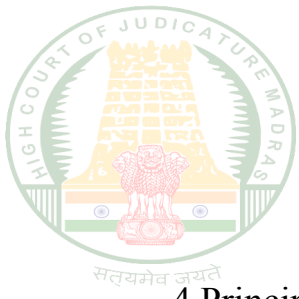
W.M.P.(MD)Nos.7323 and 7324 of 2025

Tvl.Arun Traders,
Rep. by its Proprietor R Arunraj,
1/78, AD Colony, Thennankudi, Peravurani,
Thanjavur - 614 804.

... Petitioner

-VS-

- 1.The Union of India,
Rep. by the Secretary,
Department of Revenue,
Ministry of Finance,
No.137, North Block,
New Delhi-110 001.
- 2.The Goods and Services Tax Council,
Rep. by its Chairman,
GST Council Secretariat, 5th Floor, Tower II,
Jeevan Bharti Building, Janpath Road,
Connaught Place, New Delhi – 110001.
- 3.The State of Tamil Nadu,
Rep. by its Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Fort St. George, Chennai - 600009.



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4.Principal Secretary/Commissioner of Commercial Taxes,
Commercial Taxes Department,
Ezhiligam, Chepauk,
Chennai- 600 005.

5.The State Tax Officer,
Pattukottai 1 Assessment Circle,
Pattukottai - 614 601.

... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the first respondent in Notification No. 56/2023 - Central Tax dated 28.12.2023 and the records on the file of the third respondent in G.O.(Ms) No.1 and the Notification dated 02.01.2024 issued therein and the records on the files of the fifth respondent in GSTIN: 33CJSPA1484K1Z0/2018-19, dated 18.04.2024 and consequent FORM GST DRC - 07 issued in Reference No.ZD330424149089C, dated 18.04.2024 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Goods and Services Tax Act, 2017 and violative of Articles 14 and 19(1)(g) of the Constitution of India and illegal, without jurisdiction and against the provisions of the Goods and Services Tax Acts, 2017.

For Petitioner	:	Mr.A.Chandra Sekaran
For R1	:	Mr.B.Rajesh Saravanan Central Government Standing Counsel
For R3 to R5	:	Mr.J.K.Jayaselan Government Advocate



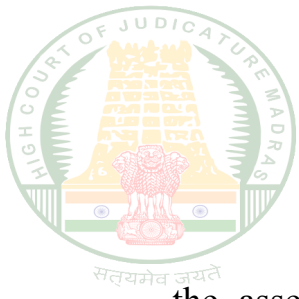
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ORDER

This writ petition has been filed challenging Notification No.56/2023-Central Tax, issued by the first respondent on 28.12.2023, G.O.(Ms)No.1 of the Commercial Taxes and Registration (B1) Department, issued by the third respondent on 02.01.2024 and the assessment order passed by the fifth respondent on 18.04.2024, for the Assessment Year 2018–2019.

2. Today, when the matter was taken up for hearing, Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondents 3 to 5 submitted that against the assessment order dated 18.04.2024, passed by the fifth respondent for the Assessment Year 2018–2019, the petitioner had already preferred an appeal before the appellate authority on 16.08.2024. The said appeal was dismissed by the appellate authority on 30.01.2025, due to non-compliance of mandatory pre-deposit requirement as prescribed under Section 107(6) of the CGST Act, 2017. Without challenging the said order, the petitioner has now filed the present writ petition seeking to quash Notification No.56/2023-Central Tax, issued by the first respondent on 28.12.2023, G.O.(Ms)No.1 of the Commercial Taxes and Registration (B1) Department, issued by the third respondent on 02.01.2024 and



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the assessment order passed by the fifth respondent on 18.04.2024, for the Assessment Year 2018–2019. Therefore, the present writ petition is not maintainable and is liable to be dismissed.

3. At this juncture, the learned counsel for the petitioner submits that the petitioner, aggrieved by the impugned assessment order passed by the fifth respondent on 18.04.2024 for the Assessment Year 2018-2019, had filed an appeal on 16.08.2024 before the Appellate Deputy Commissioner (ST), Goods and Services Tax, Trichy and Vellore Division. However, 10% of the pre-deposit amount was not paid to the Department at the time of filing the appeal due to inadvertence. Therefore, the second respondent passed a rejection order on 30.01.2025, stating that the pre-deposit amount was not paid by the petitioner as required under Section 107(6) of the GST Act, without providing sufficient opportunity of hearing to the petitioner, which is in gross violation of principles of natural justice. Therefore, it is prayed that the appellate authority be directed to restore the appeal on file upon payment of the pre-deposit amount and to dispose of the appeal within a time frame as fixed by this Court.



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4. Heard both sides.

5. After considering the submissions of both parties, this Court is of the opinion that the petitioner's failure to deposit the pre-deposit amount at the time of filing the appeal was due to inadvertence. In the interest of justice, the petitioner is directed to deposit the required pre-deposit amount within a period of two weeks from the date of receipt of a copy of this order. Upon receipt of such payment, the appellate authority is directed to restore the appeal on file and pass appropriate orders on merits and in accordance with law, after giving due opportunity of hearing to the petitioner, within a period of three months thereafter.

6. This Writ Petition stands disposed of accordingly. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
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Union of India,
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VIVEK KUMAR SINGH, J.

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