BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **30.04.2025**

CORAM:

THE HONOURABLE **MR.JUSTICE VIVEK KUMAR SINGH**

W.P.(MD)No.13261 of 2025
and
W.M.P.(MD)No.9495 & 9496 of 2025

M/s.Baskar Cements & Products,
Represented by its Partner, S.Vijaya Baskar. ... Petitioner

-vs-

1. The Assistant Commissioner,
   Karur-2 Assessment Circle,
   C.T. Buildings, North Pradhakshnam Road,
   Karur - 639001.

2. The Appellate Deputy Commissioner (ST),
   GST Appeal, (Erode and Salem)
   Erode. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the 1st respondent in GSTIN. 33AAMFB1193R1ZZ /2020-21 dated 30.12.2024 for the assessment year 2020-21 passed by the 1st respondent under section 73 of TNGST Act 2017 and consequential rejection order of appeal in ARN AD330225082575W dated 12/3/2025 issued by the 2nd respondent and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the 1st respondent to pass order afresh after affording opportunity of hearing as contemplated under section 75(4) of the TNGST Act, 2017.

For Petitioner	:	Mr.M.Sudalai Muthu
For Respondents	:	Mr.J.K.Jayaselan Government Advocate

ORDER

These writ petitions have been filed challenging the assessment orders passed by the first respondent dated 30.12.2024, for the year 2020-2021 and the consequential order passed by the second respondent dated 12.03.2025.

2. The learned counsel for the petitioner submits that the petitioner, aggrieved by the impugned assessment order passed by the first respondent on 30.12.2024 for the year 2020-2021, has filed an appeal before the second respondent within the prescribed time limit. However, 10% of the pre-deposit amount was not paid to the Department at the time of filing the appeal due to inadvertence. As a result, the second respondent passed the rejection order on 12.03.2025, stating that the pre-deposit amount was not paid by the petitioner as per Section 107(6)(b) of the GST Act, without providing sufficient opportunity of hearing to the petitioner, which is in gross violation of the principles of natural justice. The learned counsel for the petitioner further submits that pending the appeal, the petitioner has now paid 10% of the pre-deposit amount to the Department.

3. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondents submits that the rejection order passed by the second respondent is in accordance with the provisions of the GST Act, specifically Section 107(6)(b), which mandates the payment of the pre-deposit amount as a condition precedent for the hearing of the appeal. The petitioner has failed to comply with this statutory requirement by not paying the pre-deposit amount at the time of filing the appeals. The failure to make the pre-deposit within the prescribed time limit is a clear violation of the statutory provisions and thus, the rejection of the appeal is justified. Furthermore, the petitioner had sufficient opportunity to make the pre-deposit and cannot now seek to bypass this requirement.

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 and the petitioner has also paid 10% of the pre-deposit amount to the Department. In the interest of justice, the petitioner is directed to deposit the required pre-deposit amount, if not paid, within a period of two weeks from the date of receipt of a copy of this order. Upon receipt of such payment, the second respondent 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 two months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

30.04.2025
(1/2)

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

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