BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **04.06.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.15175 & 15176 of 2025
and
W.M.P.(MD) Nos.11453, 11454, 11455 & 11458 of 2025

TVL SPT & Co,
rep. by its Proprietor Senthilkumar ... Petitioner in both W.Ps

Vs

1.The State Tax Officer-I,
Perambalur,
Perambalur District.

2.The Appellate Deputy Commissioner (ST)(GST),
Trichy & Vellore Division,
No.12-A/26, 2nd Main Road,
Ponnagar,
Trichy District. ... Respondents in both W.Ps

PRAYER in both W.Ps: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records relating to the impugned order passed by the first respondent in GSTIN: 33DJDPS8198L1ZD/2020-21 and GSTIN:33DJDPS8198L1ZD/2018-19, respectively, dated 30.06.2023 and quash the same as unconstitutional.

For petitioner : Mr. J.Sivaram
(in both W.Ps)

For respondents : Mr.R.Suresh Kumar
(in both W.Ps) Additional Government Pleader
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COMMON ORDER

By this common order, both Writ Petitions are disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents.

2. In these two Writ Petitions, the petitioner has challenged the respective impugned Assessment Orders, dated 30.06.2023 passed by the first respondent for the following tax period:

S.No	W.P.(MD) Numbers	Tax period
1.	W.P.(MD) No.15175 of 2025	2020-21
2.	W.P.(MD) No.15176 of 2025	2018-19

3. In W.P.(MD) No.15175 of 2025, the petitioner has preferred an appeal through offline before the second respondent/Appellate Authority beyond 27 days of the condonable period prescribed under Section 107 of the respective GST

enactments. In W.P.(MD) No.15176 of 2025, the aforesaid appeal was filed beyond 32 days of the condonable period prescribed under Section 107 of the respective GST enactments.

4. The learned counsel for the petitioner submits that the petitioner has also not participated in the show cause proceedings before the first respondent and therefore, submits that one opportunity may be granted to explain the case before the first respondent.

5. Under the similar circumstances, this Court has come to the rescue of the petitioner on terms. Under these circumstances, this Court is inclined to follow the same. Hence, the petitioner in both Writ Petitions is directed to pay 15% of the disputed tax over and above 10% of the disputed tax, which was already deposited at the time of filing of the appeal before the second respondent. In other words, the petitioner shall totally deposit 25% of the disputed tax.

6. Subject to such compliance, the respective impugned orders, dated 30.06.2023 are set aside and the matters are remitted back to the first respondent

to pass fresh orders.

7. The petitioner shall file reply to the notices that preceded the respective impugned Assessment Orders with the first respondent within a period of 30 days from the date of receipt of a copy of this order, along with further deposit of 15% of the disputed tax. The first respondent shall, thereafter, pass appropriate orders on merits and in accordance with law.

8. Needless to state, the petitioner shall be heard before passing the final orders.

9. These Writ Petitions are disposed of, with above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

04.06.2025
(2/3)

To
1.The State Tax Officer-I,
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Perambalur District.

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Trichy District.

C.SARAVANAN, J.

apd

W.P.(MD) Nos.15175 & 15176 of 2025

04.06.2025
(2/3)