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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **03.06.2025**

CORAM:

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

W.P.(MD) No.15059 of 2025
and
W.M.P.(MD) No.11322 of 2025

Tvl.OM Sri Vinayaga Agencies,
Prop. Ravi

... Petitioner

/vs./

1.Appellate Deputy Commissioner (ST),
Goods and Service Tax,
Trichy -1.

2.The Deputy State Tax Officer,
Thanjavur-I Assessment Circle,
Thanjavur.
(R2 has been suo motu impleaded vide order dated 03.06.2025)

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records pertaining to the impugned order passed by the respondent in his Proc.No.Rc.No.1335/2025 dated 22.03.2025 in GSTIN-33AHPPR4645C1Z9 and the consecutive order passed in

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DRC-07 dated 14.08.2024 and quash the same as illegal.

For Petitioner : Mr.A.Chandrakumar

For Respondents : Mr.J.K.Jeyaseelan
Government Advocate

ORDER

The petitioner is before this Court against the impugned order, dated 22.03.2025, passed by the first respondent as an appellate authority under Section 107 of the TNGST Act, 2017.

2.By the impugned order, the first respondent has dismissed the appeal filed by the petitioner against the assessment order dated 14.08.2024 for the period between 01.04.2019 and 31.03.2020. The impugned order has been passed by the first respondent holding that the appeal filed by the petitioner was beyond the statutory period prescribed for condoning the delay in filing the appeal.

3.As such, I find no reasons to come to a conclusion that the appeal has been wrongly dismissed. Therefore, the challenge to the impugned order on this count has to fail. At the same time, it is noticed that the assessment order dated

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14.08.2024 has preceded the notices issued to the petitioner, which has not been replied back and thus, the petitioner has suffered adverse orders in the hands of the Assessing Officer, namely, the Deputy State Tax Officer.

4.The period in dispute is from 01.04.2019 to 31.03.2020. Several discrepancies were pointed out in the notices that preceded the aforesaid order regarding the availing of the input tax credit by the petitioner.

5.Since the petitioner may have a case to establish, this Court is inclined to come to the rescue of the petitioner by balancing the interest of the petitioner and the respondents by quashing the assessment order dated 14.08.2024 passed by the Deputy Commercial Tax Officer, Thanjavur, subject to the petitioner depositing 25% of the disputed tax, after adjusting 10% of the disputed tax, which is said to have been deposited by the petitioner before the first respondent at the time of filing of the appeal against the said order beyond the statutory period prescribed for condoning the delay in filing the appeal by the first respondent.

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6.Subject to the petitioner depositing another 15% of the disputed tax, the petitioner shall be subjected to fresh proceedings by the Deputy State Tax Officer, Thanjavur-I Assessment Circle, Thanjavur, who is now *suo motu* impleaded as second respondent to this writ petition.

7.The order dated 14.08.2024, which stands quashed, shall be treated as corrigendum to the notices that preceded in DRC 01 and DRC 01A. The petitioner shall file a detailed reply explaining the position.

8.Subject to the above compliance, the second respondent shall proceed to pass fresh orders on merits and in accordance with law. Needless to state, the petitioner shall be heard before final orders are passed.

9.With the aforesaid directions, the Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

Index : Yes / No
Internet : Yes / No
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03.06.2025

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Note:

Registry is directed to carryout necessary amendment

To

Appellate Deputy Commissioner (ST),
Goods and Service Tax,
Trichy -1.

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C.SARAVANAN, J.

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W.P.(MD) No.15059 of 2025

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