BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.06.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)Nos.16199 and 16200 of 2025
and
W.M.P(MD)Nos.12305, 12307, 12286 and 12288 of 2025

W.P(MD)No.16199 of 2025

M.Rajasekar ... Petitioner

Vs.

1.The Assistant Commissioner (Appeals),
Office of the Commissioner of GST and Central Excise (Appeals),
Coimbatore Circuit Office at Trichy,
No.1, Williams Road,
Cantonment, Trichy – 620 001.

2.The Assistant Commissioner,
Office of the Deputy/Assistant Commissioner of
GST and Central Excise,
Trichy I Division, No.1, Williams Road,
Cantonment,
Trichy – 620 001. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records of the impugned order passed by the first Respondent in Order-in-Appeal No.A.No.39/2023-ST(TRY), dated 31.12.2024 in DIN

No.20241259KV000000FE86 and quash the same as arbitrary and gross violation of principles of natural justice, judicial discipline, perverse and violate of Articles 14 and 19(1)(g) of the Constitution of India and further direct the first Respondent to re-hear the appeal filed by the petitioner.

For Petitioner : Mr.S.Muthuvenkatraman

For Respondents : Mr.R.Gowri Shankar
Senior Standing Counsel

W.P(MD)No.16200 of 2025

L.Christu Dhass ... Petitioner

Vs.

1.The Commissioner (Appeals),
Office of the Commissioner of GST and Central Excise (Appeals),
Coimbatore Circuit Office at Trichirapalli,
No.1, Williams Road,
Cantonment, Trichy – 620 001.

2.The Assistant Commissioner,
Office of the Deputy/Assistant Commissioner of
GST and Central Excise,
Trichy I Division, No.1, Williams Road,
Cantonment,
Trichy – 620 001. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records of the impugned Order passed by the first Respondent in Order-in-Appeal No. 111/2024-TRY-ST-APP dated 30.12.2024 and quash the same as it is in gross violation of principles of natural justice, judicial discipline, is arbitrary, perverse and violate of Articles 14 and 19(1)(g) of the Constitution of India.

For Petitioner : Mr.S.Muthuvenkatraman

For Respondents : Mr.R.Gowri Shankar
Senior Standing Counsel

COMMON ORDER

Mr.R.Gowri Shankar, learned Senior Standing Counsel takes notice for the respondents.

2. With the consent of the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents, the writ petition is taken up for final disposal in the light of the order passed by this Court in the case of ***M.Thiagarajan Vs The Commissioner of CGST & Central Excise (Appeals) and others (W.P(MD)No.13231 of 2024)***, wherein, it has been ordered as follows:

> "6.*Considering the same, the petitioner is directed to deposit another 17.5% (Rs.1,22,317.50/-) of the disputed tax, within a period of 30 days from the date of receipt of a copy of this order, as a condition, for the first respondent to entertain the Appeal and dispose of the same on merits without reference to the limitation. Subject to the above, the first respondent shall take up the appeal and dispose of on merits and in accordance with law within a period of three months from the date of receipt of a copy of this order.*

This Writ Petition is disposed of with above directions. No costs. Consequently, connected miscellaneous petition is closed."

3. The facts are almost identical so far as the delay in filing the appeal is concerned. Considering the same, the petitioner shall deposit 25% of the disputed tax within a period of thirty days from the date of receipt of a copy of this order. Any amount paid towards pre-deposit under Section 35F of the Central Excise Act as made applicable to file appeal under the Finance Act, 1994 shall be adjusted. In case, the aforesaid amount is paid within the stipulated period, the respondents shall consider and dispose of the appeal on merits and in accordance with law on its turn.

4. These writ petitions stand allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

16.06.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

1.The Assistant Commissioner (Appeals),
Office of the Commissioner of GST and Central Excise (Appeals),
Coimbatore Circuit Office at Trichirapalli,
No.1, Williams Road,
Cantonment, Trichy – 620 001.

2.The Assistant Commissioner,
Office of the Deputy/Assistant Commissioner of
GST and Central Excise,
Trichy I Division, No.1, Williams Road,
Cantonment,
Trichy – 620 001.

3.The Commissioner (Appeals),
Office of the Commissioner of GST and Central Excise (Appeals),
Coimbatore Circuit Office at Trichirapalli,
No.1, Williams Road,
Cantonment, Trichy – 620 001.

C.SARAVANAN, J.

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W.P(MD)Nos.16199 and 16200 of 2025

16.06.2025