BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 02.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.17913 of 2025 and
W.M.P(MD) No.13712 of 2025

Sri Venkateswara Agro Centre
represented by tis Proprietor,
Pitchai Moorthy,
No.4/133, South Street,
Azhundalaipur,
Tiruchirappalli District. ... Petitioner

Vs.

1.The Secretary to the Government,
Ministry of Finance Department,
Room No.76,
New Delhi - 01.

2.The Secretary to Government,
Tamilnadu Finance Department,
Fort St.George, Chennai - 09.

3.The Appellate Deputy Commissioner (GST),
12A/26, Ponnagar, No.2 Main Road,
Gst Department,
Trichy - 620 001.

4.The Deputy State Tax Officer,
II - Lalgudi Assessment Circle,
Trichy District. ...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for entire records relating to the impugned order vide Reference No.ZD3308242535558 dated 28.08.2024 passed by the 4th respondent and to quash the same as illegal.

For Petitioner : Mr.A.Ganesan

For Respondents : Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned counsel for the respondents.

2. The petitioner has suffered by an adverse assessment order, dated 27.08.2024 for the tax period 2019-2020. The impugned order has preceded in notice GST DRC 01, dated 27.05.2024. The petitioner has left over the rights and belatedly filed an appeal before the Appellate Commissioner on 17.02.2025, which was rejected by an order, dated 05.03.2025 in form GST APL 02 on the ground that the appeal filed by the petitioner against the impugned order, dated 27.08.2024 was beyond the condonable period under Section 107 of respective GST Act.

3. The learned counsel for the petitioner would submit that the petitioner has already deposited 10% of the disputed tax at the time of filing of appeal on 17.02.2025.

4. Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondents and taking note of the consistent view of this Court, the Writ Petition is ordered by quashing the impugned order, dated 27.08.2024, subject to the condition that the petitioner deposits 25% of the disputed tax within a period of 30 days from today. In case, the petitioner had already paid 10% of the disputed tax at the time of filing of the appeal, it shall be set off and deposit net 15% of the disputed tax within a period of 30 days from today. The impugned order stands quashed shall be treated as addendum to the show cause notice in DRC 01, dated 27.05.2024. The petitioner shall file a reply within a period of 30 days from today. In case, the petitioner fails to comply with any of the conditions as stipulated above, the respondent is at liberty to initiate the proceedings against the petitioner as if the Writ Petition was dismissed.

5. With the above direction, this Writ Petition is disposed of. Consequently, connected Miscellaneous Petition is closed. No costs.

02.07.2025

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

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C.SARAVANAN, J.

Indu

W.P(MD).No.17913 of 2025

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