BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **01.07.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.17853 & 17855 to 17858 of 2025
and
W.M.P.(MD) Nos.13661, 13662, 13663, 13665, 13666, 13667, 13672, 13673, 13674 & 13676 of 2025

M/s. Indian Spices
rep. by its Proprietor A.Syed Ibrahim. ... Petitioner in all W.Ps

Vs

1. The State Tax Officer,
Uthamapalayam.

2. The Deputy Commissioner (GST- Appeal),
Commercial Tax Building,
Madurai. ... Respondents in all W.Ps

PRAYER in W.P.(MD) No.17853 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records in GSTN. 33DOEPS7132Q1ZC / 2017-18, dated 16.06.2023 in Ref.No. ZD3306231352260 dated 28.06.2023 passed by the first respondent and consequential rejection order ARN AD330324076341, dated 29.11.2024 issued by the second respondent in Form GST APL-02 and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass order afresh after affording opportunity of personal hearing as contemplated under Section 75(4) of the TNGST Act, 2017.

<u>PRAYER in W.P.(MD) No.17855 of 2025:</u> Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records in GSTN 33DOEPS7132Q1ZC / 2019-20, dated 16.06.2023 in Ref.No. ZD330623135486E, dated 28.06.2023 passed by the first respondent and consequential rejection order AD330424009353J, dated 15.11.2024 issued by the second respondent in Form GST APL-02 and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass order afresh after affording opportunity of personal hearing as contemplated under section 75(4) of the TNGST Act 2017.

<u>PRAYER in W.P.(MD) No.17856 of 2025:</u> Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records in GSTN 33DOEPS7132Q1ZC / 2020-21, dated 16.06.2023 in Ref.No. ZD330623135571N, dated 28.06.2023 passed by the first respondent under section 73 of TNGST Act 2017 and consequential rejection order ARN AD3304240088754, dated 15.11.2024 issued by the second respondent in Form GST APL-02 and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass order afresh after affording opportunity of personal hearing as contemplated under section 75(4) of the TNGST Act 2017.

PRAYER in W.P.(MD) No.17857 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records in GSTN 33DOEPS7132Q1ZC / 2021-22, dated 16.06.2023 in Ref.No ZD330623135655F, dated 28.06.2023 passed by the first respondent under section 73 of TNGST Act 2017 and consequential rejection order ARN AD330324076668T, dated 29.11.2024 issued by the second respondent in Form GST APL-02 and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass order afresh after affording opportunity of personal hearing as contemplated under section 75(4) of the TNGST Act 2017.

PRAYER in W.P.(MD) No.17858 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records in GSTN 33DOEPS7132Q1ZC/2022-23, dated 16.06.2023 in Ref. No. ZD330623135725G, dated 28.06.2023 passed by the first respondent and consequential rejection order ARN AD3303240768970, dated 29.11.2024 issued by the second respondent in Form GST APL-02 and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass order afresh after affording opportunity of personal hearing as contemplated under section 75(4) of the TNGST Act 2017.

For petitioner (in all W.Ps)	: Mr.S.Karunkar
For respondents (in all W.Ps)	: Mr.R.Suresh Kumar Additional Government Pleader

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COMMON ORDER

By this common order, these five Writ Petitions are disposed of.

2. In these Writ Petitions, the petitioner has challenged the respective impugned assessment orders, dated 16.06.2023, passed pursuant to the respective notices issued in DRC 01 and DRC 01A.

3. In the background is an inspection conducted at the petitioner's premises on 09.06.2022, which led to issuance of above notices. The petitioner has replied to the respective notices that preceded the respective impugned orders in respect of the Assessment Years 2017-18, 2019-20 to 2021-22. The petitioner has, however, not replied to the notice that preceded the impugned order for the Assessment Year 2022-23.

4. The petitioner made an attempt in filing appeals against the respective

impugned orders with delay of 68 days beyond the condonable period of limitation under Section 107 of the respective GST enactments and thus, the Appellate Commissioner has rejected *in limine vide* orders, dated 15.11.2024 29.11.2024.

5. Left with no other remedy, the petitioner has now approached this Court, as according to the petitioner has several records to substantiate that the orders passed by the respondents are without any merits.

6. It is further submitted that there has been a manifest violation of principles of natural justice, as the petitioner did not get any opportunity to file documents to substantiate the case.

7. The learned Additional Government Pleaders for the respondents, on the other hand, submits that the petitioner had slept over the rights and rightly the appeals were dismissed on 29.11.2024 and 15.11.2024 and therefore, in the light of the decision of the Hon'ble Supreme Court in the case of ***Singh enterprises Vs CCE*** reported in ***(2008) 3 SCC 70*** and in the case of ***CCE and Customs***

Vs.Hongo India (P) Limited reported in ***(2009) 5 SCC 791,*** the appeals were dismissed. Further, the petitioner, having slept over the rights, cannot expect the Court to come to rescue of the petitioner. Therefore, these Writ Petitions are not maintainable.

8. Having considered the submissions made by the learned counsel for the petitioner and learned Additional Government Pleader for the respondents and having perused the orders impugned herein, this Court is inclined to come to the rescue of the petitioner partially on terms, subject to the petitioner depositing 15% of the disputed tax over and above 10% already deposited at the time of filing of appeals. The entire amount shall be paid in cash from the Electronic Cash Register of the petitioner within a period of thirty (30) days from the date of receipt of a copy of this order.

9. If the petitioner complies with the same, the respective impugned orders shall stand quashed, in which case the petitioner has to file a reply to the respective notices that preceded the respective impugned orders, by treating the respective impugned orders as addendum to the respective show cause notices

within the time stipulated above.

10. The 1st respondent shall, thereafter, pass fresh orders within a period of six (6) months from the date of receipt of a copy of this order.

11. In case the petitioner fails to comply with the conditions stipulated above, the respondents are at liberty to proceed against the petitioner as if this Writ Petition shall stand dismissed, *in limine* by this order.

12. It is made clear that the petitioner shall file necessary documents to substantiate the case and co-operate with the respondents in the *de nova* proceedings.

13. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No **01.07.2025**
Internet : Yes / No
apd

To

1. The State Tax Officer,
Uthamapalayam.

2. The Deputy Commissioner (GST- Appeal),
Commercial Tax Building,
Madurai.

C.SARAVANAN, J.

apd

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