BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :24.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.20096 of 2025
and
W.M.P(MD) Nos.15465 and 15468 of 2025

M/s.Hal Offshore Limited,
represented by its Manager,
S.P.Alagappan, S/o.Subbaiah,
No.23, Cyes Yes Senthil Enclave 1st Main Road,
Indian Bank Colony, Ambattur,
Tiruvallur District – 600 053. ... Petitioner

Vs.

1. The Assistant Commissioner of (GST)
and (Central Excise),
Ponnagar Medical College Road,
Thanjavur District – 613 007.

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

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records relating to the Impugned order passed by the 2nd respondent Order in Appeal No.93/2023-GST-TRY (ADC) in DIN-20241159KV000000AFD1 dated 28.11.2024 and quash the same.

For Petitioner : Mr.J.Sivaram

For R1 & R2 : Mr.N.Dhilip Kumar
Senior Standing Counsel

ORDER

The Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents.

2. The petitioner has filed an appeal against the original order passed by the Assistant Commissioner of GST and Central Excise, Tanjavur Division in Order No.4/2023-GST, dated 24-05-2023. On 28-08-2023, as per the provisions of the respective GST Enactment, the petitioner is required to deposit 10% of the disputed tax.

3. According to the learned counsel for the petitioner, the petitioner has deposited the same as early as 25-08-2023 by depositing a sum of Rs.3,38,577/-. In this connection, a reference is made to the following goods and service tax payment receipt. However, the second respondent has rejected

the appeal filed by the petitioner challenging the impugned order, dated 28-11-2024, stating that the petitioner has not made the mandatory pre-deposit as required under the provisions of the respective GST Enactment and hence appeal was liable to be rejected.

4. Considering the fact that the petitioner appears to have paid the amount on 25-08-2023 as is required under Section 107(6)(b) of CGST Act, 2017, I am inclined to quash the impugned order, dated 28.11.2024 and remit the case back to the respondents to verify whether the petitioner has made pre-deposit or not.

5. In case, the above amount satisfies the requirements of Section 107 of the respective GST Enactment, the second respondent is directed to take the appeal on file and dispose the same on merits and in accordance with law as expeditiously as possible on terms of its jurisdiction.

6. With the above directions, this Writ Petition is disposed of. Consequently, connected Miscellaneous Petitions are closed. No costs.

24.07.2025

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

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<u>To</u>

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2. The Office of the Commissioner of GST
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C.SARAVANAN, J.

Indu

W.P(MD) No.20096 of 2025

24.07.2025