BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) Nos.18485 to 18488 of 2025
and
W.M.P(MD) Nos.14186, 14191, 14214, 14215, 14187 to 14190 of 2025

M/s.Trichy Tass Recreation Club,
represented by its Secretary,
Mr.R.Loganathan,
S/o.Rengasamy,
No.59, R.M.S.colony, Karumandapam,
Tiruchirappalli – 620 001. ... Petitioner in all cases

Vs.

1.The Appellate Deputy Commissioner (ST)
Gst-Appeal,
Tiruchirappalli - 620 001.

2.The State Tax Officer - 2 (Inspection),
Office of the Joint Commissioner (CT) (Inteligence),
Tiruchirappalli - 620 018. ...Respondents in all cases

Prayer in W.P(MD) No.18485 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the 1st respondent in Form GST APL-04, Reference Number ZD330325150574K dated 20.03.2025 confirming the assessment order dated 17.02.2024 passed by the 2nd respondent in Form GST DRC-07 Reference No.ZD3302241020291 for the Tax Period January

2020 - March 2020 and to quash the both as cryptic, illegal, arbitrary, wholly without jurisdiction and to direct the 1st respondent to entertain the Appeal and decide the same on merits.

Prayer in W.P(MD) No.18486 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the 1st respondent in Form GST APL-04, Reference Number ZD330325150640T dated 20.03.2025 confirming the assessment order dated 17.02.2024 passed by the 2nd respondent in Form GST DRC-07 Reference No.ZD330224102070E for the Tax Period April 2020 - March 2021 and to quash the both as cryptic, illegal, arbitrary, wholly without jurisdiction and to direct the 1st respondent to entertain the Appeal and decide the same on merits.

Prayer in W.P(MD) No.18487 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the 1st respondent in Form GST APL-04, Reference Number ZD330325150952I dated 20.03.2025 confirming the assessment order dated 17.02.2024 passed by the 2nd respondent in Form GST DRC-07 Reference No.ZD3302241021356 for the Tax Period April 2021 - March 2022 and to quash the both as cryptic, illegal, arbitrary, wholly without jurisdiction and to direct the 1st respondent to entertain the Appeal and decide the same on merits.

Prayer in W.P(MD) No.18488 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the 1st respondent in Form GST APL-04, Reference Number ZD330325150893E dated 20.03.2025 confirming the assessment order dated 17.02.2024 passed by the 2nd respondent in Form GST DRC-07 Reference No.ZD3302241021661 for the Tax Period April 2022 – October 2022 and to quash the both as cryptic, illegal, arbitrary, wholly without jurisdiction and to direct the 1st respondent to entertain the Appeal and decide the same on merits.

For Petitioner (in all cases)	: Mr.R.Ilayaraja
For Respondents in all cases)	: Mr.R.Suresh Kumar Additional Government Pleader

ORDER

By the common order, these Writ Petitions have been disposed of after hearing the learned counsel for the petitioner and the learned Additional Government Pleader appears on behalf of the respondents.

2. The petitioner has challenged the rejection of the appeals, which were filed by the petitioner against impugned assessment orders, dated 17.02.2024

passed for the years 2019-20, 2020-21, 2021-22, 2022-23. It is noticed that the petitioner had also replied to the show cause notice and also appeared during the personal hearing. However, the petitioner failed to file the reply in time. So that the Appellate Commissioner has rejected the appeal *in limine* as it was beyond the condonable period of limitation under Section 107 of respective CGST Act, 2017. Hence, the petitioner is before this Court against the impugned assessment orders, dated 17.02.2024.

3. The learned counsel for the petitioner would submit that pursuant to the earlier orders of this Court, the petitioner is willing to deposit 25% of the disputed tax as has been done by similarly placed assessees who failed to respond to the show cause notice, however appeared for the personal hearing, consequently, assessment orders were passed against them.

4. The learned counsel for the respondents would submit that these Writ Petitions are devoid on merits and liable to be dismissed.

5. The learned counsel for the petitioner would submit that the petitioner may be given an opportunity to redress his grievances before the Appellate Commissioner without reference to the limitation.

6. Having considered the arguments advanced by the learned counsel for the petitioner and the learned counsel for the respondents that the petitioner has participated in the proceedings and has suffered by the adverse assessment orders and thereafter preferred the appeals before the Appellate Commissioner beyond the condonable period of limitation under Section 107 of CGST Act, 2017. It is also noticed that the petitioner had deposited 10% of the disputed tax at the time of filing of the appeals, which have been dismissed *in limine* by the Appellate Commissioner.

7. Considering the fact that the delay in filing the appeals beyond the condonable period of limitation is only marginal by about 18 days, this Court is inclined to come to rescue the petitioner subject to the petitioner depositing another 20% of the disputed tax additionally within a period of 30 days from the date of receipt of copy of this order. In case, such appeal is filed in time, the Appellate Commissioner shall consider the appeals and dispose the same on

merits without reference to the limitation.

8. With the above directions, these Writ Petitions are disposed of. Consequently, connected Miscellaneous Petitions are closed. No costs.

09.07.2025

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

Indu

To

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C.SARAVANAN, J.

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