BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.07.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.18949 of 2025
and
W.M.P(MD)No.14510 of 2025

Tvl Nesta
Rep by its Proprietor,
Sathesh Kumar,
S/o.Inasu,
Nesta No.27 Anugraha Villa,
Jaya Nagar Extension,
Ramachandra Nagar,
Karumandapam, Trichy – 620 001. ... Petitioner

Vs.

1.The Deputy State Tax Officer - 1,
Srirangam Assessment Circle,
Srirangam,
Trichy.

2.The Appellate Deputy Commissioner (ST),
Goods and Service Tax,
Trichy - 1. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for records pertaining to the impugned order passed by the second respondent vide his order in PROC No.APL.No.69/2025 dated 10.03.2025 and quash the same as unconstitutional.

For Petitioner : Mr.J.Sivaram

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The petitioner has challenged the order dated 10.03.2025 passed by the second respondent, whereby the petitioner's appeal against the assessment order dated 24.07.2023, for the period between 01.04.2019 and 31.03.2020 has been rejected on the ground of limitation under Section 107 of the respective Goods and Services Tax Enactments, 2017.

2.Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondent.

3.A challenge to the impugned order passed by the appellate Commissioner cannot be countenanced in the light of the decisions 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.*** To that extent no relief can be granted to the petitioner.

4.However, It is noticed that the petitioner did not participate in the proceedings before the first respondent, which culminated in the impugned order, dated 24.07.2023.

5.Under similar circumstances, the Court has come to the rescue of a person, like the petitioner by quashing the assessment order on terms subject to the payment of 25% of the disputed tax. I see no reason to take a different view in the facts and circumstances of the case.

6. It is noticed that the petitioner has already deposited 10% of the disputed tax at the time of filing the appeal before the impugned order was passed. Therefore, this Writ Petition is disposed of, by quashing the impugned order on terms, subject to the petitioner depositing 15% of the disputed tax, in cash from the Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order.

7.The petitioner shall file a reply to the show cause notice that preceded the impugned order within such time. The impugned order, dated 10.03.2025, which stands quashed, shall be treated as addendum to the show cause notice. The respondent shall endeavour to pass a fresh order on merits as expeditiously as possible after hearing the petitioner.

8.It is also made clear that in case the petitioner fails to comply with any of the conditions stipulated above, it will be deemed as if the Writ Petition was dismissed. In this case, it is open for the respondent to proceed to recover the amount from the petitioner in accordance with the provisions of the respective GST enactments and the Rules made thereunder. No costs. Consequently, connected Miscellaneous Petition is dismissed.

14.07.2025

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

1.The Deputy State Tax Officer - 1,
Srirangam Assessment Circle,
Srirangam,
Trichy.

2.The Appellate Deputy Commissioner (ST),
Goods and Service Tax,
Trichy – 1.

C.SARAVANAN, J.

sn

W.P(MD).No.18949 of 2025

14.07.2025