



W.P.(MD) No.19940 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 23.07.2025

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THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD) No.19940 of 2025

and

W.M.P.(MD) No.15361 of 2025

M/s.Shami Industries,
Rep. by its Proprietrix Mumtaj Beganm,
33BEQPM3664B1Z,
70/10, A.G.Subram 1st Street,
Bharathiyar 4th Street,
Jaihindpuram, Madurai.

... Petitioner

Vs.

The Deputy State Tax Officer-II,
Jaihindpuram Assessment Circle,
Madurai.

... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in the impugned Order DRC 07 Ref.No.ZD3302252727981 dated 26.02.2025 issued by the respondent and quashing the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

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



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ORDER

WEB COPY The petitioner is before this Court challenging the impugned assessment order dated 26.02.2025 in DRC-07, bearing Reference No. ZD3302252727981, passed by the respondent pursuant to the Show Cause Notice in DRC-01 dated 25.11.2024, for the tax period 2020-2021.

2. The petitioner has replied to the Show Cause Notice dated 25.11.2024 and appeared for the personal hearing. It is in this background that the petitioner has suffered the impugned assessment order dated 26.02.2025 in the hands of the respondent.

3. The petitioner had totally 120 days to file an appeal before the Appellate Authority under Section 107 of the respective GST enactments. The 30-day condonable period for delay in filing the appeal also expired on 26.06.2025, as the petitioner failed to file the appeal before the Appellate Authority.

4. Since the petitioner is before this Court challenging the impugned assessment order dated 26.02.2025, and considering the fact that there is only a marginal delay in filing the appeal before the Appellate



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Authority, this Court is inclined to come to the rescue of the petitioner, subject to the petitioner depositing 25% of the disputed tax in cash or through the electronic cash ledger, within a period of 15 days from today. On such deposit, the petitioner is permitted to file the appeal within the said time.

5. In case the appeal is filed by the petitioner within the stipulated time along with the deposit of the aforesaid amount, the Appellate Authority shall consider and dispose of the same on merits, preferably, as expeditiously as possible. It is made clear that the petitioner shall be heard before passing such order.

6. With the above liberty, this Writ Petition stands disposed of. No costs. Consequently, the connected Miscellaneous Petition is closed.

23.07.2025

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Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes/No

To

The Deputy State Tax Officer-II,
Jaihindpuram Assessment Circle,
Madurai.



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C.SARAVANAN, J.

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