BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **01.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos. 20985 to 20987 of 2025
and
W.M.P.(MD) Nos.16250, 16253, 16266, 16267,
16249 & 16252 of 2025

M/s. Sun Scrapers,
Rep. by its Proprietor M.Senthilkumar. ... Petitioner in all W.Ps

Vs

1. The State Tax Officer,
Karur 4 Assessment Circle,
Karur.

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

PRAYER in W.P.(MD) No.20985 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 Ref. No. ZD331224181392M dated 21.12.2024 for the assessment year 2023-24 (October 2023) passed by the first respondent and consequential rejection order (ARN AD330525105070S) dated 30.05.2025 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.20986 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 GSTIN 33FIFPS6566D1Z0/2023-24, Dated 20.12.2024 in Ref. No. ZD331224181435K dated 21.12.2024 for the assessment year 2023-24 (November 2023) passed by the first respondent and consequential rejection order (ARN AD330525109002R) dated 30.05.2025 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.20987 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 GSTIN 33FIFPS6566D1Z0/2023-24, Dated 20.12.2024 in Ref. No. ZD331224181350U dated 21.12.2024 for the assessment year 2023-24 (December 2023) passed by the first respondent and consequential rejection order (ARN AD330525105281L) dated 30.05.2025 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 Karunakar
For respondents (in all W.Ps)	: Mr.J.K.Jayaselan Government Advocate

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COMMON ORDER

By this common order, these three Writ Petitions are disposed of at the time of admission with the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondents.

2. In these Writ Petitions, the petitioners are challenged the respective impugned orders passed by the first respondent as also the second respondent on 21.12.2024 and the subsequent rejection of the appeal by the second respondent *vide* separate orders, dated 30.05.2025. Earlier, the respective Assessment Orders came to be passed on 20.12.2024, which were modified and thereafter, fresh assessment orders were passed on the following date i.e., 21.12.2024.

3. The admitted fact of the case is that the petitioner neither replied to the respective Show Cause Notices that preceded the respective impugned orders, dated 20.12.2024 as modified by the order, dated 21.12.2024 nor appeared for the personal hearing.

4. To compound further, the petitioner filed appeals before the second respondent/Appellate Commissioner belatedly, 62 days beyond the condonable period of limitation prescribed under Section 107 of the respective GST enactment.

5. Under these circumstances, the second respondent has rightly rejected the appeals, as there is a contrary to law in view of the decisions rendered by 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*** and other decisions of the Hon'ble Supreme Court.

6. However, taking into note of the overall facts and circumstances of the case that the petitioner has deposited 100% of the disputed tax demanded that were confirmed for the months of October and December 2023 and 10% of the disputed tax for the month of November 2023, this Court is inclined to come to the rescue of the petitioner by quasing the respective impugned orders, dated 21.12.2024 and remits the cases back to the first respondent to pass fresh orders on merits and in accordance with law.

7. The petitioner shall however pay another 15% of the disputed tax as far as the demand that has been confirmed for the period of November 2023 in cash through its Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. The petitioner shall file reply to the respective Show Cause Notices that preceded the respective impugned orders by treating the same as addendum to the respective Show Cause Notices within a period of thirty (30) days from the date of receipt of a copy of this order, together with the above deposit.

9. In case the petitioner complies with the above stipulations, the first respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably within a period of three (3) months thereafter, after hearing the petitioner.

10. In case the petitioner fails to comply with any of the conditions stipulated above, the respondents are at liberty to proceed against the petitioner in accordance with law as if these Writ Petitions were dismissed *in limine* today.

11. These Writ Petitions are disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

01.08.2025

To
1. The State Tax Officer,
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Karur.

2. The Deputy Commissioner (GST-Appeal),
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Erode.

C.SARAVANAN, J.

apd

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