BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.21055 of 2025
and
W.M.P(MD)No.16284 of 2025

M/s.Fresh Creamz
Rep by its Proprietor,
V.Srinivasan,
33AYHPS1557P1ZT,
12, Rathinasamy Nadar Road,
Bi Bi Kulam, Madurai. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Chokkikulam Assessment Circle,
Commercial Tax Building,
Madurai. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in the impugned order in DRC 07 Ref.No.ZD330225227821P dated 22.02.2025 issued by the respondent and quash 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

ORDER

The petitioner is before this Court against the impugned order dated 22.02.2025 for the tax period Apri 2020- March 2021.

2. The last date for filing an appeal before the Appellate authority is 22.06.2025. The present writ petition has been filed on 25.07.2025.

3. The learned Additional Government Pleader for the respondent submits that there is no scope for entertaining the writ petition, as the petitioner has acquiesced in the proceedings by not filing an appeal in time. Therefore, the writ petition is liable to be dismissed.

4. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

5. Considering the fact that the delay is only marginal dealy, this Court is inclined to exercise its discretion in favour of the petitioner by permitting

the petitioner to file an appeal within a period of 30 days from the date of receipt of a copy of this order, subject to the petitioner depositing 15% of the disputed tax, over and above mandatory 10% required to be deposited in terms of Section 107 of the respective Goods and Services Tax Enactments.

6. Accordingly, the petitioner shall deposit 25% of the disputed tax from the Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order along with the appeal. In case the petitioner complies with the above stipulation, the appellate authority shall entertain the appeal on merits and in accordance with law on its turn without referrence to limitation.

7.It is also made clear that in case the petitioner fails to comply with above condition, it will be deemed as if the Writ Petition was dismissed. In this case, it is open for the respondent to proceed against the petitioner in accordance with the provisions of the respective GST enactments and the Rules made thereunder.

8. The writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

01.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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<u>To</u>

The Assistant Commissioner (ST),
Chokkikulam Assessment Circle,
Commercial Tax Building,
Madurai.

C.SARAVANAN, J.

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W.P(MD).No.21055 of 2025

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