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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.21049 of 2025
and
W.M.P(MD)Nos.16282 and 16283 of 2025

M/s. RMR Engineering Contractors P Ltd,'
Represented by its Managing Director,
R.Mohanraj,
GSTIN 33AAJCR1358J1Z9,
No 21A, 2nd Street,
Arulananda Ammal Nagar,
Thanjavur. ... Petitioner

Vs.

1.The State Tax Officer,
Thanjavur II Assessment Circle,
Thanjavur.

2.The Deputy Commissioner (GST Appeal),
Commercial Tax Building, Trichy. ...Respondents

Prayer: 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 in impugned order in GSTN 33AAJCR1358J1Z9 in Ref.No.ZD330723113815J dated 26.07.2023 for the assessment year 2019-20 passed by the first Respondent under section 73 of TNGST Act 2017 and consequential order passed by the second respondent in Form GST APL 04 in Ref.No.ZD330325141189I dated 19.03.2025 in appeal Proc.No.APL.No.

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32/2025 by rejecting the appeal on the ground of delay of 68 days after accepting the appeal in Form GST APL 02 in Ref. No.ZD331224142590T dated 17.12.2024 and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the second respondent to pass order afresh after affording opportunity of personal hearing as contemplated under Section 75(4) of the TNGST Act, 2017.

For Petitioner : Mr.S.Karunakar

For Respondents : Mr.J.K.Jayaselan
Government Advocate

ORDER

The petitioner is before this Court against the impugned order dated 26.07.2023 for the assessment year 2019-2020.

2. The impugned order was preceeded by the following notices:

(i) Office Notice in Form ASMT 10 dated 30.11.2022

(ii) Office intimation notice in DRC 01 dated 21.02.2023.

(iii) Office intimation notice in DRC 01 dated 29.05.2023

(iv) Office remainder notice dated 28.06.2023

3. The petitioner however failed to respond to the aforesaid notices and thus, suffered the impugned assessment order. The petitioner unsuccessfully

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challenged the said order before the Appellate authority by filing an appeal beyond the condonable period of 30 days after expiry of 68 days beyond the aforesaid condonable period. The appeal was rejected by the Appellate Commissioner, the second respondent vide order dated 19.03.2025.

4. The learned counsel for the petitioner submits that the petitioner may be given an opportunity to explain the case afresh.

5. Considering the fact that the petitioner has already deposited 10% of the disputed tax, there shall be a direction to the petitioner to deposit another 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.

6. The petitioner shall file a reply to the show cause notice that preceded the impugned order within such time. The impugned order, dated 26.07.2023, 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 preferably within a period of three months on merits after hearing the petitioner.

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7. 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 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, the connected miscellaneous petitions are closed.

01.08.2025

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

1.The State Tax Officer,
Thanjavur II Assessment Circle,
Thanjavur.

2.The Deputy Commissioner (GST Appeal),
Commercial Tax Building, Trichy.

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C.SARAVANAN, J.

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W.P(MD).No.21049 of 2025

01.08.2025

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